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Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JAN. 5, 1940.

PART II

FROM THE "GAZETTE OF INDIA," NEW DELHI, OCTOBER 28, 1939.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION

AGRICULTURE.

New Delhi, the 26th October, 1939.

No. F.-29-7/39.—In exercise of the powers conferred by section 5 of the Sugar Industry (Protection) Act, 1932 (XIII of 1932), the Central Government is pleased to direct that the following further amendments shall be made in the Sugar Protection Rules, 1935, namely :—

In the Forms appended to the said rules —

I. In Form D (*i*)—

(*i*) in the entries against Serial [illegible] —

(*a*) after the entry relating to "Last Juice", the following entry shall be inserted, in the column headed "Particulars", namely :—

"Clarified Juice	Sugar per cent. Brix per cent. Purity."

(*b*) for the word "Syrup", the words "Unsulphured Syrup" shall be substituted.

(*ii*) in the entries against Serial [illegible] 8, after the entry "Hydrogen-ion-concentration (pH) of limed juice (average)", the following entry shall be inserted in the column headed "Particulars" namely :—

"Hydrogen-ion-concentration (pH) of clarified juice (average)".

UGP

(5) by any method not hereinbefore specified in which case details shall be given. In all cases the name of the Bank in British India through which the owner is negotiating his Bill of Exchange or through which he has obtained or is obtaining payment for the goods shall be stated together with the date of the exchange contract or the date of payment, if payment was received before export.

2. The above information shall be furnished on the reverse of a copy of the shipping bill to be delivered in addition to the copies which the owner is required to deliver to the Customs-Collector under section 137 of the Sea Customs Act, 1878 (VIII of 1878).

K. SANJIVA ROW,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, THURSDAY, DECEMBER 28, 1939.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

New Delhi, the 28th December, 1939.

No. 65-C. W. (20)/39.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878) the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce No. 65-C. W. (20)/39, dated the 25th November, 1939, namely :—

In the Schedule to the said notification—

1. In Part D, after item (3) the following item shall be inserted, namely :—

" (4) Tungsten ore (Wolfram). "

2. In Part E—

(*a*) the following entry under item (5) shall be omitted, namely :—

" (*v*) Tungsten ore (Wolfram).".

(*b*) entries (*vi*) to (*viii*) under item (5) shall be renumbered as entries (*v*) to (*vii*) respectively.

(*c*) for item (6) the following item shall be substituted, namely :—

" (6) Oils, vegetable, non-essential, all sorts. "

(*d*) after item (14) the following item shall be inserted, namely :—

" (15) Lac, all sorts. "

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", NEW DELHI, SATURDAY, DE[illegible] 1939.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, th[illegible] December, 1939.

No. D/7894-F.—In pursuance of claus[illegible] of sub-section (1) of section [illegible] Reserve Bank of India Act, 1934, (II of 1934) th[illegible] Central Government is pleas[illegible] the following gentlemen to be Directors of the Reserve Bank of India, [illegible] the 1st of January, 1940, namely :—

Sir Homi Mehta, Bombay.

Mr. A. A. Bruce, Rangoon.

Khan Bahadur Saiyid Maratib Ali Shah, C.B.E., Lahore.

Khan Bahadur Sir Adam Hajee Mohammed Sait, Madras.

C. E. JONES,

Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATIONS.

INCOME-TAX.

New Delhi, the 30th December, 1939.

No. 88.—In exercise of the powers conferred by sub-section (*1*) of section 59 of [the Indian] Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that [the follo]wing further amendment shall be made in the Indian Income-tax Rules, 1922, [the same] having been previously published as required by subsection (*4*) of the said [secti]on, namely :—

For paragraph 2 of the Form set out in rule 6 of the said Rules, the following [para]graph shall be substituted, namely :—

"2. The ~~certified copy of the instrument of Partnership~~ instrument of Partnership was registered by the Income-tax Officer [f]or..............................in the Province of.............................. [o]n the..................of 19 , and we hereby certify that the constitution of the firm and the individual shares of the partners as specified in the ~~certified copy of the instrument of Partnership~~ instrument of Partnership so registered on............remain unaltered."

No. 89.—In exercise of the powers conferred by subsection (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), [the] Central Board of Revenue directs that the following further amendment shall be made [in] the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (*4*) of the said section, namely :—

For the Note below the declaration appended to the Form of return set out in sub-rule (*1*) of rule 19 of the said Rules, the following Note shall be substituted, namely :—

"Note.—The alternatives which are not required in the declaration should be scored out.

The declaration shall be signed—

(*a*) in the case of an individual by the individual himself ;

(*b*) in the case of a Hindu undivided family by the Manager or *Karta* ;

(*c*) in the case of a company or local authority by the principal officer ;

([d]) [in] the case of a firm by a partner ; and

([e]) [in] the case of any other association by a member of the association.

[The person signing s]hould s[at]isfy himself that the return is correct and complete in every re[spect before sig]ning the verification."

[2. This am]endment is consequential upo[n the] insertion in the said Rules of sub-rule [(*3*) of rule 19 by t]he Board's Notification No. [...] Income-tax, dated the 7th October, [1939, and shall the]refore be deemed to have come into force, with effect from that [date].

R. L. GUPTA,

First Secretary, Central Board of Revenue.

[illegible] ... such conditions after consultation [illegible] ... Government.

[illegible]

[illegible]

DEPARTMENT OF ... [illegible]

NOTIFICATION[illegible]

[illegible]

No. M-[illegible] ... [illegible] ... of [illegible] ... Government ... [illegible] ... direct that ... [illegible] ... Rules, 19[illegible] ... the ... [illegible] ... namely :—

... [illegible] ... of rule [illegible]

(1) For [illegible] ... namely :—

[illegible]

(2) sub-rule [illegible]

No. M-[illegible] ... [illegible]

[illegible] ... of the [illegible] ... namely :—

[illegible]

... the Government of India.

Registered No. L. 851

The Government Gazette,

Punjab.

Published by Authority.

LAHORE, FRIDAY, JANUARY 26, 1940.

PART II.

HOME DEPARTMENT.

MISCELLANEOUS BRANCH.

NOTIFICATION.

Rangoon, the 6th December, 1939.

No. 879.—The Governor of Burma directs, under the First Schedule to the Burma Extradition Act, that the following further amendment shall be made in the notification of the Government of India in the late Foreign and Political Department No. 249-I., dated the 10th May, 1933, declaring certain units of the Indian States Forces to be units desertion from which is an extradition offence, namely :—

In the said notification under the heading " Nawanagar " *for* the entry " Nawanagar State Infantry ", the following entry shall be *substituted*, namely :—

" Nawanagar Shatrushalya Infantry."

By Order,
J. G. F. HALL,
Deputy Secretary to the Government of Burma, Home Department.

FROM THE " GAZETTE OF INDIA ", NEW DELHI, SATURDAY, DECEMBER 30, 1939.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

New Delhi, the 27th December, 1939.

NOTIFICATION.

(AGRICULTURE).

No. F.-52-1/39-A.—Under the provisions of sub-section 4 (*v*) of section 4 of the Indian Lac Cess Act, 1930 (XXIV of 1930) as amended by the Indian Lac Cess (Amendment) Act, 1936 (IX of 1936), the Central Government are pleased to nominate Mr. Jobang D. Marak, M.L.A., Garo Hills, representing the cultivators of lac in Assam, to be a member of the Governing Body of the Indian Lac Cess Committee.

J. D. TYSON,
Joint Secretary.

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FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, FRIDAY, JANUARY 19, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 19th January, 1940.

No. 44 (1)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. Messrs. H. C. Mueller and Company, Ltd., 22-24 Rampart Row, Bombay.
2. Messrs. Hansa India Trading Company, Ltd., 169, Meadows Street, Fort, Bombay.
3. The G. E. Z. Electric Train Lighting Company, Berlin, Bombay Branch, Construction House, Ballard Estate, Bombay.
4. Messrs. Lohmann and Company (Calcutta) Ltd., 22, Canning Street, Calcutta.
5. Messrs. Lohmann and Company (Bombay) Ltd., 40, Lakshmi Building, Sir Phirozeshaw Mehta Road, Bombay.
6. Messrs. Heller and Company, 240/E., Lower Circular Road, Calcutta and Mount Road, Madras.
7. The Continental Tyre and Rubber Company, Sir Mangaldas House, Lamington Road, Bombay.
8. Adolff (India) Ltd., 9, Bruce Street, Fort, Bombay.
9. Messrs. Neuenhofer and Dincklage Ltd., 2/29 B, Mount Road, Madras.
10. The Delta Hide Company, Ltd., Hiramankapurwa, Cawnpore.
11. The German India Institute, Meher Mansion, 15, The Cooperage, Bombay.

A. H. LLOYD,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, JANUARY 20, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 17th January, 1940.

No. 15-H.—His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to confer the King's Police Medal on the following officers and men of the Indian Police establishments :—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
3. Khan Bahadur Khan Abdul Qaiyum Ahmad Khan, Superintendent of Police.	Khan Bahadur Khan Abdul Qaiyum Ahmad Khan, Superintendent of Police, joined the Punjab Police as an Inspector in September, 1912. He received the thanks of the Punjab Government for services rendered during the disturbances of 1919 and in 1926 was awarded the title of Khan Bahadur (Gazette Notification No. 328-H., dated the 3rd July, 1926). In 1939 his valuable services to the administration were again recognised by the award of the Indian Police Medal (Government of India Notification No. 25-H., dated the 2nd January, 1939). On the 26th March, 1939, when Superintendent of Police, Ferozepore, he received information that two notorious outlaws, each wanted for murder and other serious offences, had taken refuge in a house in village Jhandiana. He at once organised a body of Police and proceeded to surround the house. At this stage the outlaws

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB—*contd.*
	opened fire with a ·303 rifle and a double-barrelled breech-loading gun. Khan Bahadur Abdul Qaiyum Ahmad Khan then decided to use lachrymatory gas to force the outlaws to quit their shelter. He personally supervised the digging of holes in the roof, during which operation he and three other officers were exposed to the outlaws' fire, one Foot Constable being wounded. Tear gas bombs were thrown into the room below in spite of the fact that the outlaws were firing through the roof with their ·303 rifle and after an engagement lasting three hours the outlaws surrendered, having fired twenty-one rounds of .303 ammunition and thirty-nine 12 bore cartridges.
	Khan Bahadur Abdul Qaiyum Ahmad Khan displayed conspicuous courage and leadership throughout this very successful operation.
4. Muhammad Zaman, Sub-Inspector of Police, No. E/16 of the Ferozepore District.	Muhammad Zaman joined the Police as a Head Constable in October, 1922, after having served in the Army during the Great War as a Lance Naik in the 1/20th Punjab Regiment. He has been commended on a number of occasions for outstanding work in operations against outlaws in the Ferozepore District and in the year 1936 he was awarded the Indian Police Medal for gallantry (Government of India, Home Department Notification No. F.-114/9/36, dated the 7th April, 1936). On the 26th March, 1939, information was received that two notorious murderers and outlaws had taken refuge in a house in village Jhandiana. The Superintendent of Police immediately surrounded the village and made other dispositions to prevent the escape of the outlaws who opened fire when the Police approached. Sub-Inspector Muhammad Zaman, who was in command of the Tear Gas Squad climbed to the roof of the house and with the help of Head Constable Nur Badshah succeeded in making a hole in the roof in spite of fire being opened on them with a .303 rifle and a double-barrelled breech-loading shot gun. Sub-Inspector Muhammad Zaman threw gas shells into the room below at great personal risk and eventually succeeded in driving both outlaws to another room. A second hole was dug in the roof and in this operation a Foot Constable was injured by the dacoits' fire. After an engagement lasting three hours the outlaws surrendered having fired twenty-one rounds of ·303 ammunition and thirty-nine 12 bore cartridges. Sub-Inspector Muhammad Zaman displayed conspicuous gallantry and a complete disregard of his personal safety in these operations.
5. Nur Badshah, Head Constable, No. 394 of the Ferozepore District.	Head Constable Nur Badshah was enrolled as a Foot Constable in the Punjab Police in April, 1930. He has been commended on numerous occasions for outstanding

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB—*contd.*
	work in operations against outlaws in the Ferozepore District and in the year 1937 he was awarded the Indian Police Medal for gallantry [Government of India Notification No. F.-4/11/37-S. G. G. (Police), dated the 24th June, 1937]. On the 26th March, 1939, information was received that two notorious outlaws wanted for murder and other serious offences had taken refuge in Jhandiana. Head Constable Nur Badshah was a member of the Tear Gas Squad and together with the Superintendent of Police, Ferozepore took a prominent part in digging holes in the roof of the house in which the outlaws were hiding and in doing so exposed himself to great personal risk as the outlaws were firing through the hole in the roof with a ·303 rifle and a double-barrelled breech-loading gun. Head Constable Nur Badshah personally threw gas shells into the room below at great personal risk and eventually succeeded in driving both outlaws to an other room. A second hole was dug in the roof and in this operation a Foot Constable was injured by the dacoits' fire. After an engagement lasting three hours the outlaws surrendered having fired twenty-one rounds of ·303 ammunition and thirty-nine 12 bore cartridges. Head Constable Nur Badshah displayed conspicuous gallantry and a complete disregard of his personal safety in these successful operations.
6. Malik Haq Nawaz Khan, Deputy Superintendent of Police, Ferozepore.	On the 1st August, 1939, this officer received information that a dangerous outlaw, wanted in connection with many cases of murder, dacoity and robbery, had taken refuge in a house in village Kaoni in the Ferozepore district. He at once organised a body of police and proceeded to surround the house. In spite of being fired on as he approached the house, Malik Haq Nawaz Khan rushed the outlaw, hoping to overpower him before he could reload his pistol. The outlaw met this attack by throwing two bombs, one of which exploded, wounding the officer in the arm. Malik Haq Nawaz Khan then decided to use his revolver and with two shots succeeded in disabling his opponent.

FINANCE DEPARTMENT.

NOTIFICATIONS.

COMMUNICATIONS BRANCH.

New Delhi, the 13th January, 1940.

No. 118-P. T./40.—The Governor-General in Council is pleased to direct that, with effect from the 1st August, 1940, the following amendments shall be made in the Rules for the guidance of depositors in Post Office Savings Banks, namely :—

In the said Rules,—

1. For rule 5 the following rule shall be substituted, namely :—

" 5. (1) Any person may deposit money in a Post Office Savings Bank on behalf of—

(*a*) himself,

(*b*) any minor of whom he is the guardian, or

(c) any lunatic of whom he is the guardian or manager appointed by a Court of law :

Provided that the Superintendent of a Mental Hospital may deposit money on behalf of any lunatic confined in the hospital.

(2) Save as provided in sub-rule (1), deposits on behalf of any person shall be deemed to be deposits of that person and no claim preferred by any other person on the ground that the deposits were fictitiously made in the name of the former person and that the deposits belong to the claimant, shall be entertained. "

2. For rule 6 the following rule shall be substituted, namely :—

" 6. (1) No person shall have more than one account open in his own name.

(2) In addition to any account which a person may open in his own name, he may open any number of separate accounts in the names of any minors or lunatics on whose behalf he may deposit money under sub-rule (1) of rule 5 :

Provided that not more than one account shall be opened or kept open by him on behalf of any such minor or lunatic.

(3) The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name ; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

(4) If through any cause an account has been opened or is kept open in contravention of the provisions of this rule, the Deputy Accountant-General may at any time cause the account to be closed, with effect from such date as may be specified by him, and the depositor shall not be entitled to claim interest on the account from that date. "

3. For rule 9 the following rule shall be substituted, namely :—

" 9. (1) No account shall be opened with a deposit of less than two rupees.

(2) No subsequent deposit shall be less than one rupee.

(3) No deposit, whether initial or subsequent, shall include a fraction of a rupee."

4. For rule 15 the following rule shall be substituted, namely :—

" 15. A depositor may not withdraw any sum which is less than one rupee or, unless it be for withdrawing the whole balance at his credit and closing the account, any sum which includes a fraction of a rupee or would reduce the balance to less than two rupees."

G. MOHAMMED,
Finance Officer, Communications.

The 17th January, 1940.

No. D./250-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 5th January, 1940.*

Liabilities.	Rs.	Assets.	Rs.
Capital paid up — —	5,00,00,000	Notes :—	
Reserve Fund — —	5,00,00,000	(a) Legal Tender in India —	16,12,38,000
Deposits :—		(b) Legal Tender in Burma only —	3,40,000
(a) Government—		Rupee Coin — — —	2,17,000
(1) Central Government of India.	4,61,59,000	Subsidiary Coin — — —	3,12,000
		Bills Purchased and Discounted :—	
(2) Government of Burma —	1,39,12,000	(a) Internal — —	—
(3) Other Government Accounts.	4,79,21,000	(b) External — —	—
(b) Banks — —	19,50,52,000	(c) Government Treasury Bills —	10,71,74,000
(c) Others — —	1,10,42,000	Balances held abroad* — —	6,03,55,000
Bills payable — —	10,34,000	Loans and Advances to Governments —	1,75,00,000
Other Liabilities — —	44,99,000	Other Loans and Advances —	83,000
		Investments — —	6,48,48,000
		Other Assets —	75,52,000
	41,96,19,000		41,96,19,000

*Includes Cash and Short-term Securities.

Dated the 10th day of January, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 5th day of January, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	16,15,78,000		A. Gold Coin and Bullion:—		
Notes in circulation—			(a) Held in India ..	41,54,48,000	
(a) Legal Tender in India.	2,25,77,63,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	11,70,98,000		Sterling Securities ..	1,07,50,11,000	
			Total of A ..	..	1,51,91,57,000
Total Notes issued ..	..	2,53,64,39,000	B. Rupee Coin ..	..	63,38,93.000
			Government of India Rupee Securities.	..	38,33,89,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,53,64,39,000	Total Assets	..	2,53,64,39,000

Ratio of Total of A to Liabilities: 59·893 per cent.

Dated the 10th day of January, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi, the 20th January, 1940.

No. 7.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

(I) In the said notification, in Schedule I—Import Duties, under the head "C—Other Special Consignees", in proviso (b) in the third column against entry No. 54-A, the word "abroad" shall be omitted.

(II) In the Form of Declaration set forth in Appendix B of Schedule I, to the said notification, in clause (1) the word "abroad" shall be omitted.

M. SLADE,
Joint Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

OVERSEAS.

New Delhi, the 17th January, 1940.

No. F.-49/37-L. & O.—The following draft of a further amendment to the Indian Emigration Rules, 1923, which it is proposed to make in exercise of the powers conferred by section 24 of the Indian Emigration Act, 1922 (VII of 1922), is published, as required by sub-section (1) of the said section, for the information of all persons likely to be

affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th March, 1940.

Any objection or suggestion which may be received from any person with respect to the draft before the date specified will be considered by the Central Government.

Draft.

In rule 69 of the said rules, for the words "Province of Bombay", the words "Provinces of Bombay and Sind" shall be substituted.

G.S. BAJPAI,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

CANTONMENT REGULATIONS.

New Delhi, the 20th January, 1940.

No. 66.—The following amendment to the bye-laws of the Campbellpore Cantonment made by the Cantonment Board, Campbellpore, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of section 284 of the said Act, namely :—

Amendment.

In all the bye-laws in the Campbellpore Cantonment, under sections 119 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority" wherever they occur, the words "Cantonment Board" shall be substituted.

No. 67.—The following amendments to the by-laws for the regulation of traffic in the Campbellpore Cantonment published with the notification of the Government of the Punjab in the Home (Military) Department No. 1214 of 13th January, 1931, made by the Cantonment Board of Campbellpore, in exercise of the powers conferred by clause (4) of section 282 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of section 284 of the said Act, namely :—

Amendments.

After bye-law 1 of the said bye-laws, the following shall be inserted, namely :—

"1-A. No motor vehicle shall be driven within the limits of the Campbellpore Cantonment at a speed exceeding the following limits :—

(*a*) Motor Cars. 20 miles per hour.

(*b*) All Lorries. 15 miles per hour."

No. 70.—The following amendment to the by-laws for the regulation of persons hawking in the Subathu Cantonment, published with the notification of the Government of the Punjab in the Home (Military) Department No. 1599-H.-37/20622, dated the 18th May, 1937, made by the Cantonment Board, Subathu, in exercise of the powers conferred by clause (*39*) of section 282 of the Cantonments Act, 1924 (II of 1924), is published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub-section (*1*) of section 284 of the said Act, namely :—

Amendment.

In bye-law 2 of the said bye-laws for the words and figures "No. 24774-H.-Military, dated the 1st August, 1931" the words and figures "4140-H.-37/26847, dated the 19th July, 1937," shall be substituted.

No. 81.—In pursuance of the provisions of sub-section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Central Government of the resignation of Colonel H. A. Courtenay, R. I. A. S. C.

No. 82.—In pursuance of the provision of sub-section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), Maj. A. H. Woodhouse, R.I.A.S.C., is nominated a member of the Cantonment Board, Rawalpindi, *vice* Colonel H. A. Courtenay, R.I.A.S.C., resigned.

No. 83.—The following Order made by the Secretary of State for India is hereby published for general information.

"Indian Military Service Family Pension Fund (Untransferred Section) Rules, 1939, dated August 17, 1939.

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by Section 273 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following Rules namely :—

1.—(1) These Rules may be cited as "The Indian Military Service Family Pension Fund (Untransferred Section) Rules, 1939".

(2) They apply to every person who was, on 31st March, 1937, a subscriber or a beneficiary under the Indian Military Service Family Pension Regulations then in force and whose interest in the Indian Military Service Family Pension Fund has, in pursuance of the provisions of sub-section (3) of section two hundred and seventy-three of the Government of India Act, 1935, and of paragraphs nineteen and twenty-two of the Government of India (Family Pension Funds) Order, 1936, not been vested in Commissioners.

2. All sums contributed or paid as hereinafter prescribed shall be credited to an account entitled the "Indian Military Service Family Pension Fund (Untransferred Section)" to which shall likewise be debited the pensions or other benefits payable under these Rules. At the close of each half-year the Fund shall be credited with interest on the balance outstanding at the commencement of the half-year at such rate or rates as may be fixed from time to time by the Secretary of State.

The balance standing from time to time at the credit of the Fund shall be a sterling liability of the Central Government.

3. The provisions of the Indian Military Service Family Pension Fund Rules * shall apply in relation to the persons to whom these Rules apply as they apply in relation to any person to whom those Rules apply, subject, however, to the following exceptions and modifications :—

(i) Rules 3, 4, 34 and 35, and the provision in Rule 5 relating to the reduction of pensions in consequence of the transfer of the Fund to Commissioners, shall be omitted.

(ii) In Rule 15 (3) the reference to the Indian Military Service Family Pension Fund shall be construed as a reference to the Indian Military Service Family Pension Fund (Untransferred Section).

(iii) For the Seventh Schedule the Schedule appended to these Rules shall be substituted.

(iv) The Eighth and Ninth Schedules shall be omitted, and in Table I of the Tenth Schedule 15 per cent. shall be substituted for 12½ per cent.

4. Every person to whom these Rules apply and who was in receipt of a pension under the Indian Military Service Family Pension Fund (Untransferred Section) Provisional Rules * at any time between 1st January, 1939, and the date of commencement of these Rules is hereby entitled to receive a sum equivalent to the difference between the pension received by him and the pensions admissible under these Rules.

5. The Indian Military Service Family Pension Fund (Untransferred Section)† Provisional Rules are hereby repealed.

Schedule.

Annual pension payable with effect from 1st January, 1939, to a widow during widowhood in addition to any pension granted under Royal Warrant :—

——	Class of husband at death.						
	I	II		III	IV		V
	£	£	s	£	£	s	£
Amount of pension to widow..	248	201	10	155	108	10	62

* Published in Government of India, Defence Department, Gazette Notification No. 310 of 2nd April, 1938.

† Published in Government of India, Defence Department, Gazette Notification No. 322, dated the 1st May, 1937.

Pensions payable with effect from 1st January, 1939, to the orphan children of all classes alike in addition to any compassionate allowance granted under Royal Warrant :—

——	From birth till age of 6 years.	From age of 6 till age of 12 years.	From age of 12 till age of 21 years.	To females only from age of 21 for life or till marriage.
	£ s	£	£ s	£ s
Amount of pension to each orphan per annum..	15 10	31	46 10	69 15

Given under my hand this 17th day of August, 1939.

ZETLAND,
One of His Majesty's
Principal Secretaries of State."

No. 84.—The following Order made by the Secretary of State for India is hereby published for general information :—

"*Indian Military Widows' and Orphans' Fund (Untransferred Section) Rules, 1939, dated August 28, 1939.*

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by Section 273 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following Rules*, namely :—

1.—(1) These Rules may be cited as "The Indian Military Widows' and Orphans' Fund (Untransferred Section) Rules, 1939".

(2) They apply to every person who was, on 31st March, 1937, a subscriber or a beneficiary under the Indian Military Widows' and Orphans' Fund Regulations then in force and whose interest in the Indian Military Widows' and Orphans' Fund has in pursuance of the provisions of sub-section (3) of section two hundred and seventy-three of the Government of India Act, 1935, and of paragraphs nineteen and twenty-two of the Government of India (Family Pension Funds) Order, 1936, not been vested in Commissioners.

2. All sums contributed or paid as hereinafter prescribed shall be credited to an account entitled the "Indian Military Widows' and Orphans' Fund (Untransferred Section)" to which shall likewise be debited the pensions or other benefits payable under these Rules. At the close of each half-year the Fund shall be credited with interest on the mean of the balances as they stood at [illegible] beginning and end of such half-year at such rate or rates, not being less than 4 per cent. per annum, as may be fixed from time to time by the Secretary of State:

The balance standing from time to time at the credit of the Fund shall be a sterling liability of the Central Government.

3. The provisions of the Indian Military Widows' and Orphans' Fund Rules† shall apply in relation to the persons to whom these Rules apply as they apply in relation to any person to whom those Rules apply, subject, however, to the following exceptions and modifications :—

(i) Rules 3, 4, 34 and 35, and the provision in Rule 5 relating to the reduction of pensions in consequence of the transfer of the Fund to Commissioners, shall be omitted.

(ii) In Rule 15 (2) the reference to the Indian Military Widows' and Orphans' Fund shall be construed as a reference to the Indian Military Widows' and Orphans' Fund (Untransferred Section).

(iii) For the Ninth Schedule the Schedule appended to these Rules shall be substituted.

(iv) The First, Second, Tenth and Eleventh Schedules shall be omitted, and in Table I of the Twelfth Schedule [illegible] per cent. shall be substituted for 7½ per cent.

(v) In the first sentence of the Third Schedule for the words "classes shown in First Schedule" the words "Royal Corps of Signals" shall be substituted.

4. The Indian Military Widows' and Orphans' Fund (Untransferred Section)‡ Provisional Rules are hereby repealed.

Schedule.

Annual pension payable to a widow during widowhood in addition to any pension granted under Royal Warrant :—

——	Class of husband at death.				
	I	II	III	IV	V
	£	£	£	£	£
Amount of pension to widow.	240	195	150	105	60

*Statutory Rules and Orders 1939, No. 1207.

†Published in Government of India, Defence Department, Gazette Notification No. 311 of 2nd April, 1938.

‡Published in Government of India, Defence Department, Gazette notification No. 32[illegible] dated 1st May.

Of the above pensions the following amounts are granted temporarily, and a widow's pension in course of issue is therefore liable to reduction not exceeding these amounts, *viz.* :—Clause I, £8; Class II, £6 10*s.*; Class III, £5: Class IV, £3 10*s.*; Class V, £2.

Pensions payable to the orphan children of all classes alike in addition to any compassionate allowance granted under Royal Warrant :—

——	From birth till age of 6 years.	From age of 6 till age of 12 years	From age of 12 till age of 21 years.	To females only from age of 21 for life or till marriage.
	£	£	£	£ s. d.
Amount of pension to each orphan per annum.	15	30	45	60 7 [illegible]

Of the above pensions amounts of 10*s.*, £1, £1 10*s.* and £2 5*s.* respectively are granted temporarily and an orphan's pension in course of issue is therefore liable to reduction not exceeding this amount.

Given under my hand this 28th day of August, 1939.

ZETLAND,

One of His Majesty's

Principal Secretaries of State.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 17th January, 1940.

No. 202-O. R./39.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In rule 83 of the said Rules, for the word " product " wherever it occurs the words " animal product " shall be substituted.

A. DE C. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

New Delhi, the 15th January, 1940.

No. T. T. L.-533/39.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Telegraph Rules, 19[illegible], namely :—

In rule 51 of the said rules, for the entry " (3) Secretaries to the Government of India" the following entry shall be substituted, namely :—

"(3) Secretaries to the Governor-General and to the Government of India."

S. N. ROY,

Secretary to the Government of India.

2146 C[illegible]—680 26-1-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 2, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, WEDNESDAY, JANUARY 24, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 24th January, 1940.

No. 54-OR/3/39.—In pursuance of clause (d) of rule 97 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Defence Co-ordination Department, No. 248-OR/39, dated the 3rd October, 1939, the Central Government is pleased to declare each of the persons or bodies of persons specified in the Schedule hereto annexed to be an enemy for the purposes of Part XV of the said Rules :—

SCHEDULE.

Accumulatoren-Fabrik A. G. (Fabrica de Acumuladores S. A., Buenos Aires Branch).	Cangallo 2629, Buenos Aires, Argentina.
Aciers Marathon, S. A.	25, Bd. de la Sauveniére Liège, Belgium.
Ackermann, G. W.	Muralla, 474, Havana, Cuba.
Acos Roechling Bruderus Do Brasil Ltda.	Travessa Bom, Jesus 6-8 Rio de Janeiro, Brazil.
A.E.G.	Tehran and branches in the provinces, Iran.
A.E.G. A/S.	Riga, Latvia.
A.E.G. Bulgarian Electrical Co. Limited	Alexander 1, No. 1, Sofia, Bulgaria.
A.E.G. Cia Mexicana de Electricidad, S.A.	5 de Mayo 10, Mexico City, Mexico.
A.E.G. Cia Argentina de Electricidad	B. Irigoyen 330, Buenos Aires, Argentina.
A.E.G. Cia Sudamerikana de Electricidad	Bandera 581, Santiago, Chile.
A.E.G. Cia Sul Americana de Electricidade	Av. Rio Branco 47, Rio de Janeiro, and all branches in Brazil.

A.E.G. Compania Generala de Electricitate S.A. Romana.	Calea Grivitei 3, Bucharest, Roumania.
A.E.G. Dansk Elektricitets A/S.	Orstedhus, Vestre Farimagsgade 41, Copenhagen, Denmark.
A.E.G. Electriciteits Mij.	Batavia and Sourabaya (Java), Ntherlands East Indies.
A.E.G. Electrotecnica, A. G.	P. O. Box No. 203, Bogotá, Colombia.
A.E.G. Elektricitets A/S.	Ovre Vollgate 11, Oslo, and Bergen, Norway.
A.E.G. Elektriska A/B.	Glogatan 3, Helsingfors, Finland, and at Sveavagen 2123, Stockholm, Sweden.
A.E.G. Elektrizitaets Aktiengesellfchaft	1, Stampfenbachstrasse, Zurich, Switzerland.
A.E.G. Electriciteits Maatschappij N. V. ..	Frederiksplein 26, Amsterdam, Holland.
A.E.G. Internat Electriciteits Mij. N. V. ..	Amsterdam, Holland.
A.E.G. Lusitana de Electricidade.	12, Rua dos Fanqueiros, Lisbon and 211, Rua Sa da Banderia, Oporto, Portugal.
A.E.G. Societe Luxerbourgeoise pour Entreprises Electriques S.A.	Rue Souverainé 40, Brussels, Belgium.
A.E.G. Societe Luxembourgeoise pour Enterprises Entreprises (E. Gundlach).	Rue du Nord 6, Luxemburg, Luxemburg.
A.E.G. Unio Magyar Villamossági Részvénytársaság. (A.E.G. Union Ungarische Elektrizitatsaktiengesellschaft.)	Rudolf-tér 5, Budapest, Hungary.
Adrian, S. L. & Co.	Consulado 107, Havana, Cuba.
Africana Ltda. Sociedade Geral	Lourenco Marques, and Beira, Portuguese East Africa, and at Lisbon, Portugal.
Agencia Comercial y Maritima. (Heyne Everbusch & Co.)	Pasaje America 213, Mexico City, and Av. Fr. Madero No. 6, Pasaje, Mexico City, Mexico.
Agfa	San Salvador, Salvador.
Agfa Argentina (Dr. Kurt Oppenheim y Cia.) ..	B. Irigoyen, 653, Buenos Aires, Argentina.
Agfa Foto A/S.	Montergaarden, Gothersgade 49, Copenhagen, Denmark.
Agfa-Foto A/S.	Fred Olsensgate 1, Oslo, Norway.
"Agfaphoto" Fényképészeti Cikkek Eladési Kesz-zvenytársaság. ("Agfaphoto" Verkaufsaktiengesellschaft für Photographische Artikel.)	V. Nádor utca 12. Budapest, Hungary.
Agfa Gomei Kaisha	10, 2-Chome, Marunouchi Kojimachi-Ku, Tokyo, and at Osaka, Japan.
Agrex	Strada Episcopie No. 2 Bucharest, Roumania.
Agro S.A.	Gravina 53, Seville, Spain.
Ahlers, H. D.	16, Rue Marché-au-Lin, Antwerp. Belgium.
Ahlers, Jacob	San José, Santa Kruz. Teneriffe, Canary Islands.
Ahrens, H., & Company, Nachfolger (Gomei Kaisha).	Yaesu Building, 6, 2-chome, Marunouchi, Tokyo, and branches at Yokohama and Kobe, Japan.
Albert, Julio y Cia, Sucrs.—"La Gran Sederia" ..	16 de Septiembre No. 83 and 5 de Febiero No. 3 Mexico City, Mexico.
Alemanade Agencias, Compania (A. Pance) ..	Guayaquil. Ecuador.
Alemana de Vapores Kosmos Cia	Valparaiso, Chile.
Allianca Commercial de Anilinas Ltda	81 Av Almte Barroso, Rio de Janeiro and all branches in Brazil.
Almacen Hogar y Cocina	Panama.
Alwin, George	Ave. Las Palmeras, "Chalet Latorre", Tetuan Spanish Morocco.
Anilin A/S.	Tordenskjoldsplass 3, Oslo and Bergen, Norway.
Anilin Kompagniet A/S.	Harnegade 39, Copenhagen, Denmark.
Anilinas Alemanas S.A.	Salta 323-25, Buenos Aires, Argentina, and at Sucursal Montevideo, Calle Florida 1450, Montevideo, Uruguay.
Antillana Agencia (H. Barkhausen)	Ciudad Trujillo, Dominican Republic.
Arndt & Cohn Ltda.	Lourenco Marques, Portuguese East Africa.
Askania Kabushiki Kaisha	Sanwa Building 3, 1-chome Gofukubashi, Nihonbashiku-Tokyo, Japan.
Asteroth, Rheinschiffahrts A.G. Fried	Maaskade 85, Rotterdam, Holland.
Auerbach, Philippe	Rue Conscience 20, Antwerp, Belgium.
Austro-Bulgarian Tobacco Co., Ltd.	20, April No. 13, Sofia, Bulgaria.
"Auto Union" Agency	Moskovska, 3, Sofia, Bulgaria.

Austro-Hellenic Tobacco Co.	49, Rue Tsimisky, Salonica, Greece.
Auto-Union Brasil Ltda.	Rua Riachuelo, 187-189, Rio de Janeiro, Brazil.
Bahlcke, J. C.—Central American Trading Co...	Managua Nicaragua.
Banco Aleman Transatlantico. (Deutsche Uberseeische Bank).	Buenos Aires, Cordoba, and Rosario, Argentina; Antofagasta, Concepcion, Santiago, Temuco, Valdivia and Valparaiso, Chile; Montevideo, Uruguay; Barcelona, Madrid, and Seville, Spain; Arequipa and Lima, Peru.
Banco Allemao Transatlantico (Deutsche Uberseeische Bank).	Bahia, Curityba, Porto Alegre, Rio de Janeiro, Santos and Sao Paulo, Brazil.
Banco Germanico da America do Sul (Deutsch-Südamerikanische Bank A.G.).	Rio de Janeiro, Santos, and Sao Paulo, Brazil.
Banco Germanico de la America del Sud. (Deutsch-Südamerikanische Bank).	Asuncion, Paraguay; Buenos Aires, Argentina; Mexico City, Mexico, Santiago, and Valparaiso, Chil.
Banco Germanico de la America del Sur S.A. ..	Madrid, Spain.
Barkhausen, H.—Agencia Antillana.—	Ciudad Trujillo, Dominican Republic.
Baron, A.—Union Industrial, S.A.—	(P. O. Box 706) Camino las Flores, Barranquilla Colombia.
Barth y Cia Sucesores, Eugenio ..	Calle 25 de Mayo 731-7, Montevideo, Uruguay.
"Bavarian-Lloyd" Shipping Co., Ltd. ..	Aksakoff, 5, Soafi, Bulgaria.
Bavarski Lojd	Karadjordjeva 43, Belgrade, Yugoslavia.
Bayer & Co.	Teheran, Iran.
Bayer, S. A. Casa	San Juan de Letran 24, Mexico City, Mexico.
Bayer and Cia	Calle Piedras 437, Montevideo, Uruguay.
Bayer, Chimica Com Farm	Lepanto 2, Vigo, Spain.
"Bayer Farma" Co. Ltd. ..	Balkan Building, Boul-Dondoukoff, 51, Sofia, Bulgaria.
Bayer, La Quimica, S.A.	Cerviño 3101, Buenos Aires, Argentina, and at Aveuida Brasil 198, Lima, Peru.
Bayer-Meister-Lucius	San Jose, Costa Rica.
"Bayer" Yakuhin Gomei Kaisha	Yaesu Building, 6, Marunouchi 2-chome, Kojimachi-ku, Tokyo, and branches at Kobe and Nagoya, Japan.
Becker and Company	Oye Building, 9, Kinugasacho, Kita-ku, Osaka, and at Tokyo, Japan.
Behn Meyer & Co., Handel Mij, N.V.	Batavia, and all branches in Netherlands East Indies.
Beick Felix y Cia	Madero 39, Mexico City, Mexico.
Bendix, Alberto	Ahuachapan, Salvador.
Berger, Curt, and Cia., Soc. de Resp. Ltda. ..	25 de Mayo 386-92, Buenos Aires, Argentina.
Berger, [illegible] y Cia.	Calle Cerrito 677, Montevideo, Uruguay.
Bergmann & Co.	105, Hachimandori 3-chome, Fukiai-ku, Kobe and at Nagoya, Japan.
Berndes, Chas. E. y Cia.	Rep. del Brasil 112, Havana, Cuba.
Berndorfer Metallwarenfabrik, Arthur Krupp A/G. ..	IV. Váci-utca 4, Budapest, Hungary.
Bernitt & Cia.	Calle Misiones 1472, Montevideo, Uruguay.
Bodewig, Karl y Cia.	Comisiones Lonja 431, Havana, Cuba.
Böhler Keitei Goshi Kaisha	2-chome, Takaramachi, Kyobashiku, Tokyo, and branches at Osaka and Fukuoka, Japan and Darren, Kwantung Leased Territory.
Bohmer, Carlos..	Aquiar 574, Havana, Cuba.
Boker and Cia.	Moreno 437, Buenos Aires, Argentina.
Boker, Casa,—Ferretera Mexicana, S.A. Cia.— ..	16 de Septiembre 60, Mexico City, Mexico.
Boni-Tolo Mining Company, The	Celebes, Netherlands East Indies.
Borgolte, Rud	Bolivia.
Borsig, Rheinmetall, Cia Argentina de Maquinas S. R. Ltda.	25 de Mayo 375, Buenos Aires, Argentina.
Bosch Equipo S. A.	Mallorca 281, Barcelona, Spain.
Bosh, Robert, A. G.	329, Badenstrasse, Zurich and Geneva, Switzerland.
Brasileira de Electricidade Siemens Schuchert S. A. Companhia.	Rua General Camara 78, Rio de Janeiro, Brazil.

Bremensis, Sociedade Technica Ltda	Caixa Postal 1548, Rio de Janeiro, and branches at Sao Paulo, Curityba and Recife (Pernambuco) Brazil.
Bromberg & Cia., S.A.C.	Moreno 970, Buenos Aires, Argentina.
Bruckmann, L. E. & Co.	Guayaquil and Manta, Ecuador.
Buchner Baucevitch A. G.	5-7, Rue Diocketiriou, Salonica, Greece.
Buchner, George Baucevitch	Rue Moskovska 3, Sofia, Bulgaria.
Buckau Wolf	Barquil o 47, Madrid, Spain.
"Büdanil" Festékelıdaši Részvénytársaság ..	V. Nádor-utca 12, Budapest, Hungary.
"Bulgaria" S.A.	Rue Legue 10, Sofia, Bulgaria.
Bulgarian Tube ndustry C)., Ltd.	Slaveikoff 9, Sofia, Bulgaria.
Burme ter & Co. Ltd.	49, Rua de Roboleira, Oporto, Portugal.
Campbell, John, Successor	Salonica, Greece.
Carlowitz & Co.	49, Shi ishima-cho Dairen, Kwantung Leased Territory.
Carranza & Bernhardt, S.A.	Tetuan, Spanish Morocco.
Central American Trading Co. (J.C. Ba lcke) ..	Ma agua, Nicaragua.
Cerjack-Boyna, Eric	Panama.
Chemia Uberseehandels Company	Roku roku Building 1, Ginz Nishi 3-chome, Kyobashi-ku, Tokyo, Japan.
Chimica Bayer Limitada & A.G F.A. ..	Rua dom Gerardo 42, Rio de Janeiro and branches throughout Brazil.
Chimica "Merck" Brazil S.A. Casa. ..	Av. Nilo Peeanha 155, Rio de Janeiro, Brazil.
China Export-Import and Bank Co., Ltd. ..	Chiyoda Shoken Building 2, Kyobashi 1-chome, Kyobashiku, Tokyo, and Osaka, Japan, also at Dairen, Kwantung Leased Territory.
Clasing, Luis	Edificio Hotel Plaza, Havanna, Cuba.
Clayhills, Thomas & Sons	Tallinn, Estonia.
Comercial C.por.A. Compania.	Monte Cristi, Dominican Republic.
Compagnie Industrielle & Charbonniére, S.A. ..	4, Quai Van Metteren, Antwerp, Belgium.
Condor, Sindicato Ltda.	Corrientes 300, Buenos Aires, Argentina.
Continental-Caoutchouc Compagnie A/B.	Torsgatan 41, Stockholm, Swedan.
Continental Sociedad, S.A.	Guayaquil, Ecuador.
Cooperative Belge Ruhrstahl, Soc.	Liege, Belgium.
Cornelsen, Nicolas	Tegucigalpa, Honduras.
Corvin Aruház Részvénytársaság (Corvin Kaufhaus A/G.)	VIII. Blaha Lujza-ter 1/3. Budapest, Hungary.
Coutinho Caro & Co.	Vest Boulevard 4, Copenhagen, Denmark.
Csavar-és Kovácsarugyár, Brevillier & Társa és Urbán A. E. Fiai. (Schrauben und Schmiedewarenfabrik A/G. Breviller & Co. & A.E. Urban & Sohne.)	V. Váci-ut 168, Budapest, Hungary.
Cubana de Tejidos Fabrica	Muralla 474, Havana, Cuba.
Cudell, Robert	14, Largo do Directorio, Lisbon, and 41, RuaPasso Manoel, Oporto, Portugal.
Cudell & Weltzien Ltd.	117/121 Rua de S. Paulo, Lisbon, Portugal.
"Cyclop" Surface and Underground Construction Bulgarian Co., Ltd.	Alexander I, No. 4, Sofia, Bulgaria.
D-Vo Za Prodashba Na Germanski Anilinovi Boi (Company for the Sale of German Aniline Dyes).	Boul. Dondoukoff, 1, Sofia, Bulgaria.
Dai Nippon Kali Kabushiki Kaisha.	Teikoku Seimei Building, Marunouchi, Tokyo, Japan.
Dalmacija Bauxit	Vilsonova Obala 35, Split, mines at Drnis, Mostar, Sinj Bihac, Yugoslavia.

Danadko Automobile A/S.	Polititorvet 5, Copenhagen, Denmark.
Danckers, Hugo	Managua, Nicaragua.
Danigefa A/S.	Ostergade 18, Copenhagen, Denmark.
Dasbach, Th.	18, Plaine Falcon, Antwerp, Belgium.
Däumichen, Max	Karlevägen 48, Stockholm, Sweden.
D. D. S. G. (Donau-Dampfschiffahrts gesellschaft) ..	Bucharest, Roumania.
Degwitz Hermanos	Calle Colombia 296, Valencia, Venezuela.
Delacamp, Piper & Company.	1, Kaigandori, Kobe, Japan.
Denk Aceros Boehler Soc. Resp. Ltda. Casa. ..	Belgrano 550, Buenos Aires, Argentina.
Deutsche Export Maz Augner Handelsvertr ..	Batavia, Java, Netherlands East Indies.
Deutsche Griechische Wirtschaftvereinigung.. ..	3, Rue Gennadiou Athens, Greece.
Deutsche Levant Linie Agency	Bourgas, Bulgaria.
Deutsche Luft Hansa Agency	Levski, 1, Sofia, Bulgaria.
Deutz, Cia. Argentina de Motores Otto Legitimo S. A.	Pueyrredon 602, Buenos Aires, Argentina.
Deutz Otto	Serrano 16, Madrid Spain.
"Dinamika" Co. Ltd.	Moskovska, 7, Sofia, Bulgaria.
Doborow, Juan	Tegucigalpa, Honduras.
Doitsu Seiko Kabushiki Kaisha ...	2, 3 chome, Marunouchi, Tokyo, and branches at Osaka, Japan, and at Dairen, Kwantung Leased Territory.
Doitsu Senryo Gomei Kaisha	Naka, 2-gokan, 6, Marunouchi 3-home Kojimachiku, Tokyo, and at Kobe, Japan.
Drammens Lampefabrik A/S.	Drammen, Norway.
Duffer, E.	Esmeraldas, Ecuador.
Dunarex S. A. R.	Strada Berzei No. 2 Bucharest and branches at Braila and Constanza, Roumania.
Dyckerhoff and Widmann, S. A.	Av. R. S. Pena, 700, Buenos Aires, Argentina.
Dyes, H. O. and Co.	San Jose, Costa Rica.
Eesdi, Kivioli. A/U.	Shaleoil Works, Tallinn, Estonia.
Einarsson, A., & Funk	Reykjavik, Iceland.
Eitzen, Ulrico and Arnold, Otto	Managua, Nicaragua.
"Elgiba" Societate de Diseributia Electricitatei in Banat S. A. R.	Timisoara, Bucharest Roumania.
Eliakim & Amran	Edificio Prieto 300, Havana, Cuba.
"Elin" S.A. d'industrie electrique ...	Rue Solun 13, Sofia, Bulgaria.
Elsner, Bernard & Cia.	Bolivia.
Elsner, Juan & Co.	Bolivia.
Emmel Hnos S.A.	Mercaderes 410, Arequipa, Peru.
Eppinger Albert	Avenue de Belgica 568, Havana, Cuba.
"Erz" Mining Co., Ld.	Dondukoff 6, Sofia, Bulgaria.
Exportadora Nacional de Cuba Compania ..	Aguiar 609, Havana, Cuba.
"Europa", Societe.	Rue Exarch Iossef, 19, Sofia, Bulgaria.
Fabricas de Papel Loreto y Pena Pobre S. A. ..	Villa Obregon and Pena Pobre District Federal Mexico City, Mexico.
Fahl, Jurgen W.	Rue Frangon-Dodecaneson, Salonica, Greece.
Fathina S. A.	5, Rue Magalou Alexandrou Salonica, Greece.
Faust y Kamman S. A.	Paseo de Gracia 45, Barcelona, Spain.
Fax, Paul	San Salvador, Salvador.

Feekler, O. Y. & Co. A. B.	Heikinkatu 20A, Helsingfors, Finland.
Felten és Guillaume Kábel, Sodrony és Sodronykötelgyár Részvénytársaság. (Felten & Guillaume Kabel-Draht und Drahtseilfabrik Ungarische A./G.)	XI. Budafoki-ut 0, Budapest, Hungary.
Ferreteria Alemana	Calle Catorce, Asuncion, Paraguay.
Ferretera Mexicana, S.A. Cia. (Casa Boker) ..	16 de Septiembre 60, Mexico City, Mexico.
Ferreteria Universal	Calle Palma, Asuncion, Paraguay.
Ferrostaal A. G.	Quito and Guayaquil, Ecuador.
Ferrostaal A. G. Essen	Edificio "La Auxiliar" 301, Lima, Peru.
Ferrostaal G.m.b. H.	Santiago Chile.
Ferrostahl & Co.	Teheran, Iran.
Fiess, Alberto	General Moscardo 3, Santa Cruz, Teneriffe, Canary Islands.
Fokkes & Koch	14, 2-chome, Marunouchi, Kojimachi-ku, Tokyo, Japan.
Frege, Kurt	Patras, Greece.
Friedrich, George H.	Aguiar 609, Havana, Cuba.
Gadeke, Carl	Turku (Abo), Finland.
Geerz, Casa	Managua, Nicaragua.
General de Anilanas, S. A. Cia	Avenida Brasil 190, Lima, Peru, and at Uruguay 54, Mexico City, Mexico.
General de Construcctiones, S.A. Cia	Av. Pte. R. S. Pena 933, Buenos Aires, Argentina.
General de Construcctiones del Peru, S. A. Compania ..	Edif Gildemeister, Lima, Peru.
General Electro Industry Co., Ltd.	Athens, Greece.
"G.E.O.P.E." Cia General de Obras Publicas, S.A. ..	B. de Irigoyen 330, Buenos Aires, Argentina.
Gerlach & Co., Sucesores	Guatemala City, Guatemala.
German State Railways, Agency of the	Tzar Osvoboditel, Sofia, Bulgaria.
G.H.H., (Gutehoffnungshutte) O.Y., A/B. ..	Heikinktu, Helsingfors, Finland.
Giessel & Co.—G. Heidrich & Co.—	Postweg Noord 19, Batavia, and at Sourabaya and Medan, Netherlands East Indies.
"Glarus," Ltd.	Rue Graf Ignatieff, 5, Sofia, Bulgaria.
Goldenberg, M. & Co.	Medan, Sumatra, Netherlands East Indies.
Gomann, H. & Co	Mozambique, Portuguese East Africa.
Gruen & Bilfinger S.R. Ltda.	San Martin 235, Buenos Aires, Argentina.
Gundlach, E.—A. E. G. Societe Luxembourgeoise pour Entreprises Electriques.—	Rue du Nord 6, Luxemburg, Luxemburg.
"Günter Wagner" Co., Ltd.	Tzar Simeon, 172, Sofia, Bulgaria.
Hagelstein, Dr.—Siemens Reiniger Werke.— ..	Carrera 10, No. 12-49, Bogota, Colombia.
Hallesche Maschinenfabrik	Sourabaya (Java), Netherlands East Indies.
Hamburg-America Linie	San Salvador, Salvador.
Hamburg S.A. La Plata Line	Florida 439, Buenos Aires, Argentina.
Hamburg America S. S. Line	Port-au-Prince, Hayti.
Hansa Line, D.D.G.	Ahwaz, Iran.
Hapag-Lloyd Steamship Line	San Jose, Costa Rica.
Hapag-Lloyd	Colon, Panama.
Hardt, E & Cia	Ayacucho 396, Lima, Peru.
artkopp & Kruger	Bulevardie 2a. Helsingfors, Finland.
Hasenclever & Cia	Belgrano 673, Buenos Aires Argentina.
Hastedt Diestl & Cia	Guatemala City, Guatemala.
Haupt, Alfred	Patras, Greece.

Hazai Fésüsfonó és Szövögyár Részvénytársaság. (Väterländische Kammgarnspinnerei und Weberei. A/G.).	V. Bécsi-ut 8, Budapest, Hungary.
Heggenhougen, H	Trondheim, Norway.
Heidelk, Hans	Panama.
Heidrich, G. & Co. (Giessel & Co).	Postweg Noord 19, Batavia, and at Sourabaya and, Medan, Netherland East Indies.
Hellénique D'Ampoules Electriques Société ..	Athens, Greece.
Helli nger, M. Sucesores	Panama.
Henkel & Co. A/S, ...	Axeltorv 6, Copenhagen, Denmark.
Hering & Schoenfeld	San Jose, Costa Rica.
Hertel, Carl	Ciudad Trujillo, Dominican Republic.
Heyne Eversbusch & Co.—Agencia Comercial y Maritima—.	Pasaje America 213, Mexico City, and Av. F. I. Madero No. 6, Pasaje, Mexico City, Mexico.
Hildebrand, Oscar	Miskogvé 18 A, Kaunas, Lithuania.
Hirsch & Lemke	Port-au-Prince, Hayti.
Hisma	Madrid and all branches in Spain.
Hisma Ltda.	Pi y Ma gall, 15, Santa Cruz, Teneriffe and Alvareda 1 3, Las Palmas, Grand Canary, Canary Islands.
" Hisma ", Ltda.	Tetuan, Spanish Morocco.
Hispano-Marroqui de Transportes, Soc., Ltda ..	Tetuan, Spanish Morocco.
Hoefflinghaus & Geiger	Rue Vorreau 4, Athens, Greece.
Hoffmeister y Bremer	Calle Juan Paullier 2369, Montevideo, Uruguay.
Holstein, C. and Company	12, Kaigan-dori, Kobe-Ku, Kobe and branches at Tokyo, Osaka and Nagoya, Japan.
Holtkamp, J. F. Handels en Industrie Maatschappij V/H, N.V.	Batavia, Netherlands East Indies.
Holzman, Philipp—Siemans Bau-union Ltda,—	Ed. Banco Aleman Antioqueno No. 401, Bogota, Columbia.
Horn S.S. Line	Port-au-Prince, Hayati.
Hullstrom John	Lithuania.
Hutter & Schrantz A/G, Siebwaren und Filztuchfabriken.	Gyömröi-ut 80, Budapest, Hungary.
I.G. Farbenindustrie A.G.	Batavia, Samarang, Sourabaya and Cheribon (Java), Netherland East Indies.
Illies C. & Company	Teikoku Seimei Building, Marunouchi Tokyo, and branches at Yokohama, Osaka, and Kobe Japan, and Dairen, Kawantung Leased Territory.
" Impla " N.V. (import Maatschappij voor Pharmaceutische Landbouwkundige Artikelen N.V.).	Batavia, Sourabaya (Java) and Madan (Sumatra), Netherlands East Indies.
Industrial y Mercantil Thyssen, Ltda. Cia Thyssen Lametal.	Belgrano 752, Buenos Aires, Argentina.
Insulana de Transportes Maritimos Lta., Sociedade ..	24, Praca Duque da Terceira, Lisbon Portugal.
I.P.A.S.A.	Calle Palma, Asuncion, Paraguay.
Ivers, I.	21, Kipdorp, Antwerp, Belgium.
Ivers & Von Staa	Parklaan 28, Rotterdam, Holland.
Jabs, Herbert	Panama.
Jaissle, Otto & Co.	Noordwijk 15, Batavia, and branches at Sourabaya (Java) and Madan, Netherlands East Indies.
Jantzen, C.F. Wilhelm	Monrovia, Liberia.
Johann, J.	Buitenzorg (Java), Netherlands East Indies.

Jost, Karl	.. Duonelaicio gve 4, Kaunas, Lithuania.
Juganil D. D.	.. Kraljev Trg. 5, Belgrade, and at Svacicev Trg. 6, Zagreb, Yugoslavia.
Jugoholding, S. A.	.. Gospodar Jevremova 35, Belgrade, Yugoslavia.
Jugo-Skoda Fabrica	.. Bd Pariska 13, Belgrade, and Marticeva 13, Zagreb, Yugoslavia.
Jugoslovensko A. E. G. Elektricno Drustvo A.D. (Jugosla wische A.E.G. Elektrizitats A.G.)	Brankova 30, Belgrade, Yugoslavia.
Jugoslovensko Siemens A.D.	.. Kralja Aleksandra 8, Belgrade, Yugoslavia.
Kaltwasser, Hermann y Compania ..	.. Guatemala City, Guatemala.
Kanthauser	.. 28, Sokrates Street, Athens, Greece.
Karlsruher Parfumerie and Toiletteseifenfabrik F. Wolff and Son, G.m.b.H.	Basle, Switzerland.
Kaumanns and Co, A.G.	.. Bandoeng, Java, Netherlands East Indies.
Klockner, Establecimientos S.A. Ind. Arg.	.. Belgrano 921, Buenos Aires, Argentina.
" Knaist " Co., Ltd.	.. Maria Louisa, 55, Sofia Bulgaria.
Knohr, Herbet	San Jose, Costa Rica.
Kobenhavns Kul Og Koks Komdagni ..	.. Islands Brygge 22, Copenhagen, and branches at Hjorring and Hirtshals, Denmark.
Kohal, Jacob	.. Lourenco Marques, Portuguese East Africa.
Kohpeke and Neumann Inc	.. Panama City, Panama.
Kolbert, German and Company ..	.. Rep. del Brazil 405, Havana, Cuba.
Konke, Casa	.. Amapala and Tegucigalpa, Honduras.
Krauch, F. y Cia.	.. Calle Estella Asuncion, Paraguay.
Kreacher, M.	.. Manta, Ecuador.
Kreditbank (Kreditna Banka). ..	.. 6, Ul. Alexauder I, Sofia, and branches in Bulgaria.
Kruger J. H.	.. Guayaquil, Ecuador.
Krupp and Co.	.. Teheran, Iran.
Krupp, Friedrich, Grussonwerke A.G. Technische Bureau fiir Niederl-Indien.	Batavia, Netherlands East Indies.
Krupp (Hellas) S.A.	.. 45, Rue du Stade, Athens, Greece.
" Krupp ", Sociedad Metaliirgica Argentina S.A.	.. Sarmiento 329, Buenos Aires, Argentina.
Krupp's Reederij—En Transportbedrijf. N.V. Fried.	Westplein 2, Rotterdam, Holland.
Kunath, Eric	.. Colon, Panama.
Kunst and Albers	.. 40, Higashi-koen-cho, Dairen, Kwantung leased Territory and at Mukden, Manchuria.
Kurz R. J. Gépitzem-és Egeszse-giigyi Telepek Gyára Magyarországi Fiókja. (Kurz A. G. Fabrik fiir Maschinelle und Gesundheitstechnische Anlagen, Filiale fiir Ungarn).	Ida-utca 2, Budapest, Hungary.
Kyllmann, Bauer and Cia	.. Bolivia.
La Ferreteria Alemana	.. Sarmiento 1401, Buenos Aires, Argentina.
" La Gran Sederia "—Julio Albert y Cia. Sucrs.—	16 de Septiembre No. 83 and 5 de Febrero No. 3 Mexico City, Mexico.
' La Tecnica "	.. Tetuan, Spanish Morocco.
Lahusen y Cia, Ltda.	.. Calle Galicia, 927, Montevideo, Uruguay, and at Paseo Colon, 317, Buenos Aires, Argentina.
Lang, Eugenio and Co., Ltd., ..	.. Managua, Nicaragua.
Leybold Shokwan, Kabushiki Kaisha, L.	.. 7, 3-chome, Gofukubashi, Nihonbashi-ku, Tokyo, and branches at Osaka and Nagoya, Japan.
Liepajas Banka A/S.	.. Smitsn jela 23/25, Riga and Baznicas iela 3, Libau Latvia.

L'sanski Rudnici A. D.	Kapetan Nisina 6a, Belgrade, Yugoslavia.
Lloyd Norte Aleman	25 de Mayo 267, Bueno Aires, Argentina.
Lots, Ths.	Stavanger, Norway.
Luders, Ernst	Port-au-Prince, Hayti.
Luhn, Enrique	Muralla 471, Havana. Cuba.
Luttich, Herman	Calle F. 303, Havana, Cuba.
Lyra, Edgar and Co.	Riga, Latvia.
Magneto Gepkereskedelmi es Müezaki r.t. (Magneto Maschinenhandels-und Technische A. G.	Ostrom-u. 11 Budapest, Hungary.
Mahn, Julius	Panama.
Maier & Jurgenmeyer	Grand Bassa, Branch at River Cess, Monrovia, Liberia.
M. A. N.	Tehran, Iran.
Mannesmann Rohrauwerke Dusseldorf ..	Asahi Building, Nakanoshima 3-chome, Kita-ku. Osaka, Japan.
Mannesmann, Soc. Tubos, Ltd.	Santiage, Chilo.
Mannesman, Sociedade de Tubos, Ltd.	Rua General Camara 90, Rio de Janerio, Brazil.
Mannesmann, Soc. Tubos, Ltda., S./A.	Belgrano 327, Buenos Aires, Argentina.
Mannesmann, Tubos	Calle Colombia 1308, Montevideo, Uruguay.
Mannesmanncaö-es Vaskereskedelmi r. t. (Mannesmann Röhr-en-und Eisenhandels A. G.)	Kiraly-ut 82, Budapest, Hungary.
Marathon-Stomana	Moskovska, 7, Sofia, Bulgaria.
Marcus & Harting, Ltda.	50, Rocio. Lisbon, Portugal.
Marihat Sumatra Plantagen Co. G. m. b. H. ..	Medan, Sumatra, Netherlands East Indies.
Meer A. G.	Asahi Building, 3-chome, Nakanoshina, Kita-ku, Osaka Japan.
Meinl Gyula Kábebéhozatali Részvénytársaság. (Julius Mienl, Kaffeimport A/G.)	István-ut 23/25, Budapest, Hungary.
Merck, E.	P. O. Box 1302, Bogota, Columbia.
Merck Quimica Argentina S. A.	Alsina, 1671/79, Buenos Aires. Argentina.
Mercur Müszaki es Vegyipari r. t. (Mercur Technische und Chemische Industrie A. G.)	IX Illatos-u. 9, Budapest, Hungary.
Meyer, Arnold Otto N. V.	Heerengracht 256, Amsterdam, Holland.
Meyer, L. D. y Cia. Ltda	Paseo Colon, 301, Buenos Aires, Argentina.
Minerales de Espana, S. A.	Gran Via, 62, Bilbao, Spain.
Montañas del Sur S. A.	Seville, Spain.
Montaña, A. D.	Kapetan Mishin, Belgrade, Yogoslavia.
Morian, Paul	Panama.
Morlock, F.	Managua, Nicaragua.
Motores Deutsche Werke S. A.	Calle Provenza 314, Barcelona, Spain.
Motores Deutz Otto Limited, Sociedade	Rua da Alfandega 116, Rio de Jaueiro, Brazil.
Mülhens, Eau de Cologne & parfymerifabriks (i Koln) fil., Ferd.	Sundbyberg, Sweden.
Müller, Hermann	Misitülor 11, Braila Roumania.
Naessens, W. & Co.	Sourabaya, Djokjakart and Batavia (Java) and Medan (Sumatra), Netherlands East Indies.
Naudasher, Edward	94, Rue Oborishte, Sofia, Bulgaria.
Naviera y Commercial S. A. Compania	(P. O. Box 1986) Aguiar 411, Havana, Cuba.
Nederlandsche Siemens Maatschappij, N. V. ..	Batavia and Sourabaya, Netherlands East Indies.
Nederlandsche Siemens Maatschappij, N. V. ..	Euigenspark 38-39, The Hague, Holland.
"Nedeximpo" Nederlandsche Export en Import Mij ..	5 Visscheradam, Amsterdam, Holland.
"Nedigepha", N. V. Handel Mij	Keizersgracht 58, Amsterdam, Holland.
Nehlsen, H.	Guatemala City, Guatemala.
Nemacki-Auto-Servis	Vojvode Mesica 12, Belgrade, Yugoslavia.

Neumaticos-Continental S. A.	Segasta 15, Madrid and all branches in Spain.
Niehaus Guillermo & Co.	San Jose and Limon, Costa Rica.
Nippon Diesel Kogyo Kabushiki Kaisha	21, Mitsubishi Building, Marunouchi, Tokyo, Japan.
Nippon Schering Kabushiki, Kaisha	83, Kyomachi, Kobe, Japan.
Norddeutscher Lloyd	San Salvador, Salvador.
Norddeutscher Lloyd's Svenska A/B.	Jakobstorg 1, Stockholm, Sweden.
Norrigefa A/S.	Prinsensgate 2, Oslo, Norway.
Norsk Akkumulator Co. A/S.	Pilestredet 75 c., Oslo, Norway.
Norsk Tel funken, Radio-tieselskap	Ovre Vollgate 11, Oslo, Norway.
Nottebohm, Hermanos	Guatemala City, Guatemala.
Nottebohn Trading Co.	San Salvador, Salvador.
Oppenheim, Dr. Kurt & Cia—Agfa Argentina— ..	B. Irigoyen 653, Buenos Aires, Argentina.
Optica, Ltda., Sociedade—Carl Zeiss—	Rua dos Benedictinos 21, Rio de Janeiro, Brazil.
Orenstein & Koppel Magyar Részvénytársaság. (Orenstein & Koppel Ungarische A/G.).	VI. Vilmos császár-ut 31, Budapest, Hungary.
Orenstein & Koppel, N. V. Fabrieken van Spoor-wegmateriaal.	Sourabaya. Netherlands East Indies.
Orenstein & Koppel S. A.	San Martin 66, Buenos Aires, Argentina, and at Carrera San Jeronimo 36, Madrid, Spain.
Osram A/S.	Solygate 10, Copenhagen, Denmark, and at Piles, tredet 75 c, Oslo, Norway.
Osram-Cia Argentina de Lamparas Electricas S. A. ..	Luca 2251, Buenos Aires, Argentina.
Osram, O. Y. A. B.	Helsingfors, Finland.
Ostern & Co. Sociedad Anonima	Banco del Herrador 587, Lima Peru.
Otteny Cia S. A.	Plaza San Martin 130, Lima, Peru.
Overbeck, G.	Cape Palmas, Monrovia. Branch at Grand Coss, Liberia.
Oversjoisk Transit A/S.	Skippergate 27, Oslo, Norway.
Paege Sandau, Fred	Apartado de Correos 98, Tetuan, Spanish Morocco.
Pance, A.—Alemana de Agencias, Compania.— ..	Guayaquil, Ecuador.
Paschy Hermanos, G.	A Recalde 36, Bilbao, Spain.
Paukner, A.	Marina 9, Santa Cruz, Teneriffe, Canary Islands.
Pécsbidéki Kôszénbánya Részvénytársaság. (Pecser Regional Steinkohlenbergbau A./G.).	V. Rudolf Rakpart 5, Budapest, Hungary.
Pentzke, Carlos	Managua, Nicaragua.
Philippi, Wilhelm & Co.	Mozambique, Ibo and Porto Amelia, Portuguese East Africa.
Pinks & Loredo	Amisted 415, Havana, Cuba.
Ponto, B.	Bahia de Caraquez, Ecuador.
Productos Quimicos Schering—Schering & Cia. A/G. ..	Linea 552, Vedado, Havana, Cuba.
Puschmann, Frederico	San Salvador Salvador.
Putrimas, Alexander	Lithuania.
Quimica "Bayer" Westkott y Cia.	P. O. Box No. 301, Bogota, and all branches in Colombia.
Quimica Schering Colombiana S. A.	P. O. Box. 147, Bogota, Colombia.
Quincke, S. A. Ernesto	Calle Cerro Largo 851, Montevideo, Uruguay.
Raabe, H.	Beira, Portuguese East Africa.
Rabe y Cia., Otto	Calle 25 de Mayo 694-700, Montevideo, Uruguay.
Radios Telefunken	Santiago, Chile.
Ratjen Rud and Company	34, Kitamachi 6-chome, Aoyama, Tokyo, and at Osaka, Japan, also at Dairen, Kwantung Leased Territory.
"Reemstma" Export und Revision Bureau der Firma H. F. and Ph. F. Reemstma.	Moskovska 7, Sofia, Bulgaria.
Reichsverband der Deutschen Luftfahrt-Industrie ..	21, Mitsubishi Building, 2, 3-Chome, Marunouchi, Tokyo, Japan.
Reider, F. y Cia	Calle Palma, Asuncion, Paraguay.
Reimers & Co., Fritz	San Jose, Costa Rica.
Rein, Frederico	Av. Colombia 1838, Asuncion, Paraguay.

Reinbold & Co.	.. Port-au-Prince and branches at Gouaives, Miragoane Petit Goave and Saint Mari Hayti.
Reuter, Ingeniorbyra A	.. Keskuskatu 1, Helsingfors, Finland.
Rheinborn, Hennemann, & Co. A. G. ..	.. Bandjermasin & Balikpapan (Dutch Borneo) and Sibolga. Taroetoeng, Padangsidempoean, Pematang, and Siantar (Sumatra), Netherlands East Indies.
Rhenania, S. A.	.. 215, Avenue d'Italie, Antwerp, Belgium.
" Riberana del Plata " (Sudamericana de Comercio S. A. Cia).	Av. de Mayo 869, Buenos Aires, Argentina, and at Calle Piedras, 350, Montevideo, Uruguay.
ieckelmann, Johs. ..	.. Kaigan Building, 10, Kyomachi, Kobe, and at Tokyo, Japan.
Rieper, Wilhelm	.. Boulevard Tsar Osvoboditel 17, Sofia, Bulgaria.
Rijn-En-Zeetransport Maatschappij, N. V.	.. Pr. Heindrikkade 160, Rotterdam, Holland.
Ringnes, Ellef	.. Stortingsgate 22, Oslo, Norway.
Ringys Pranas and Nicholas Didziulis	.. Lithuania.
Rittermann, Hans G., S. A. ..	.. Azangaro 235, Li Peru.
Rochling Steel Works	.. 7, Takara-cho, 3-chome, Kyobashiku, Tokyo, Japan.
Rodelheimer, H.	.. Kaa-el-Hafa, Tetuan, Spanish Morocco.
Roechling Stahl A. G.	.. Zurich and Basle, Switzerland.
Roedinger H. y Cia. S. A. ..	.. Ica, Peru.
Roemer, Hans y Cia. ..	.. Aguiar, 574, Havana, Cuba.
Rohde & Co.'s Vrachtkantoor N. V. Matthias	.. Boompjes 83, Rotterdam, Holland.
Rohde & Jörgens' Expeditiemaatschappij, N. V. Matthias.	Niewland 5b, Rotterdam, Holland.
Rohde & Jögens S. A., Matthias ..	.. 2 Quai Ortelius, Antwerp, Belgium.
Rosenthal, A.	.. Cape Hayti, Hayti.
Rossner, Casa	.. Amapala and Tegucigalpa, Honduras.
Rotermann " Rotermann i Tehasod " A/S Chr.	.. Tallinn, Estonia.
Rotmann, Franz	.. Carabaya 330, Lima, Peru.
Rudolf and Company	.. Daido Seimei Building 1. Tosoboridori 1-chome, Nishi-ku, Osaka, and at Tokyo, Japan.
Ruhr und Saar Kohle A. G. ..	.. Basle, Switzerland.
Saalman & Co.	.. Guayaquil, Ecuador.
S.A.B.A.T.	.. 4, Quai van Meteren, Antwerp, Belgium.
Salevskis, Martin ..	. Lithuania.
Salzmann-féle Magyar Textilipar Részvénytársaság. (Salzmann Ungarisches Textilwerk A/G).	V. Báthory-u 6, Budapest, Hungary.
Samson Ernesto	.. Cristo 16, Havana, Cuba.
Sarex S.A.R.	.. Strada Italiana 3, Bucharest, Roumania.
Saroge S.A.R.	.. Bucharest, Roumania.
Sauermann, Walther	.. Llamese al and Albareda 153, Las Palmas, Grand Canary, Canary Islands.
Scheepvaarts Agentuur Maatschappij	.. 8, Quai Taverniers, Antwerp, Belgium.
Scheffel & Schmidt A/G. ..	.. 16, Rue Tsimisky, Salonika, Greece.
Schenker & Co.	.. Riga, Latvia.
Schenker & Co., Bulgarian International Transport Co., Ltd.	Leghe 4, Sofia, Bulgaria.
Schenker & Co., Ltd.	.. Athens and Salonica, Greece.
Schenker & Co.s' Internationale Expeditie N. V.	.. W. Buytewechstraat 68, Rotterdam, Holland.
Schenker és Társai, Budapest, Nemzetkozi Szállitmányozási Részvénytársáság. (Schenker & Co. Budapest, Internationale Speditions A/G.)	V. Nádor-utca 26, Budapest, Hungary.
Schenker i Komp (First Yugoslav Forwarding Company).	Kralja Petra 21, Belgrade, Yugoslavia
Schering and Cia. A/G (Productos Quimicos Schering).	Linea 552, Vedado, Havana, Cuba.
Schering-Kahlbaum A.G.	.. Panama.
Schering-Quimica S.A.	.. Monroe 1378, Buenos Aires, Argentina.
Schiffahrtskontor, Fuer Iran G.m.b.H. ..	.. Ahwaz, Iran.

Schildhauer, P. & Co., Ltd.	Gourko, 4, Sofia, Bulgaria.
Schlieper, Carl N.V. Handel Mij.	Batavia, and all branches in Nether lands East Indies.
Schluter, Edward	Tehran, Iran.
Schmidt & Cia	San Salvador, Salvador.
Schmidt Shoten Limited	2, 3-chome, Muromachi, Nihonbashi-ku, Tokyo, and branch at Osaka, Japan.
Schmitz, P. and Company Engineering Office	Room 501/513, Nippon Kaijo Building, Edobori-kamidori 1-chome, Nishiku, Osaka, Japan.
Schneider, Gustav	Serdika 2, Sofia, Bulgaria.
Schnell & Cia	Palma a Municipal 9, Caracas, Venezuela.
Schnell, Willy	Tehran, Iran.
Scholler, Bleckmann, Phouix Seiko Goshi Kaisha ..	2-chome, Uchisaiwaicho, Kojimachi-ku, Tokyo, and branch at Osaka, Japan.
Schroder, A. B., O.Y.O.	Kerikinkatu 12, Turku (Abo), Finland.
Schroeder, Georg and Leidenberg	Lourenco Marques, Portuguese East Africa.
Schuebel, Rudolf	9, Rue Pirot, Sofia, and Ouspenska 12, Bourgas, Bulgaria.
Schultz, S. A. Casa	Uruguay 51, Mexico City, Mexico.
Schultz Wilhelm & Co., Soc. Ltda	Calle Falange de Marruecos, 19, Tetuan, Spanish Morocco.
Schunemann	Isfahan, Iran.
Schutt, Otto & Co.	Cape Hayti, Hayti.
Schutte, Alfred H. y Cia. S. L...	Calle Lauria 18, Barcelona and branches in Seville and Bilbao, Spain.
Schweitzer & Cia	Bolivia.
Schweizerische Filiale der Langbein Pfanhauser Werke, A.G.	Zurich, Switzerland.
Seam, Scheepvaart en Agentuur Mij N.V... ..	Westplein 2, Rotterdam, Holland.
Seidel, K & Co.	Aux Cayes, Hayti.
Siegel, Carl. A/S	Lai. 27, Tallinn, Estonia.
Siemens	ch. Charleroi 116, Brussels, Belgium.
Siemens, A/S	Riga, Latvia.
Siemens Bauunion	Palacio Salvo P. 9, Montevideo, Uruguay.
Siemens-Bauunion, Cia Plateese de Construcciones S.A.	Av. de Mayo 869, Buenos Aries, Argentina.
Siemens Bauunion Ltda. (Philipp Holzman) ..	Ed Banco Aleman Antio-queno No. 401, Bogota, Colombia.
"Siemens" Bulgarian Electrical Co. Ltd. ..	Tzaritza, Ioanna 25, Sofia, Bulgaria.
Siemens & Co.	Teheran, Iran.
Siemens Co. Ltd.	Technical Bureau, Dorostol, and Lulin, Sofia, Bulgaria.
Siemens, Companhia de Electricidade	118, Rua Augusta, Lisboa and 12, Rua das Carmelitas, Oporto, Portugal.
Siemens, Elektricitets A/S	Blegdamsvej 124, Copenhagen, Denmark.
Siemens, Elektriska Aktiebolaget	Kungsgatan 36, Stockholm, Sweden.
Siemens, Elektrizitats Erzeugnisse A.G.	Zurich and Berne, Switzerland.
Siemens, Enrique..	Pta. Causeco, 55, Santa Cruz, Teneriffe and Buenos Aires, 7, Las-Palmas, Grand Canary, Canary Islands.
Siemens, Estnische Handels A.G.	Tallinn, Estonia.
Siemens & Halske	Zurich, Switzerland
Siemens and Halske A.G.	Calle 12 No. 10-43, Bogota, Colombia.
Siemens, Hellenic S.A.	7-9, Sophocles Street, Athens, Greece.
Siemens Industria Electrica, S.A.	San Francisco 25, Santa Cruz, Teneriffe, Canary Islands.
Siemens (Mexico) S.A.	Avenida Juarez 30, Mexico City, Mexico.
Siemens Norsk Aktieselskab	Rosenkrantzgate 11, Oslo, and branches at Bergen, Trondheim and Stavanger, Norway.
Siemens-Reiniger Müvek Részvénytársaság (Magyar (Ungarische Siemens-Reiniger-Werke A/G.)	VI. Nagymező-utca 4, Budapest, Hunga[illegible]

Siemens Reiniger Werke (Dr. Hagelstein)	Carrera 10, No. 12-49, Bogota, Colombia.
Siemens S.A.	Laxemburg.
Siemens S.A. des Produits Electrotechniques ..	Place de la Gare, Lavsanne, Switzerland.
Siemens Schuckert A.G.	Calle 12, No. 10-43, Bogota, Colombia.
Siemens Schuckert Ltda.	Valparaiso (and branches at Santiago, Concepcion, Antofagasta), Chile.
Siemens Schuckert Denki Kabushiki Kaisha ..	2, 3-chome, Marunouchi, Tokyo, and branch at Osaka, Japan.
Siemens-Schuckert, Elektriska A. B.	Mikonkatu 11, Helsingfors, Findland.
Siemens-Schuckert-Muvek Villamossági Részvénytársaság Magyar. (Ungarische Siemens-Schuckert-Werke Elektrizitats A/G.)	VI. Terézkorut 36, Budapest, Hungary.
Siemens-Schuckert S. A., Cia Platense de Electricidad.	Avenida de Mayo 869, Buenos Aires, Argentina.
Siemssen and Company	Totaku Building, Yamagatadori, Dairen, Kwantung Leased Territory.
Silvana, O. Y., A. B.	Kasarmikatu 44, Helsingfors, Finland.
Singer Varrögép Részvenytársaság (Singer Nahmaschinen Aktiengesellschaft.)	VII Rákoczi-ut 16, Budapest, Hungary.
Skoda-Iran, S. A.	Tehran, Iran.
Société générale de Banque Yougoslave S. A. (Opste Yugoslovensko Bankarsko Drustvo A. D.)	Belgrade, Ljubljana, Novi Sad and Zagreb, Yugoslavia.
Soc. Rom. de Elictricitate "Siemens-Schuckert" S. A.	C. A. Rosetti 21, Bucharest, Roumania.
Sommer Herrmann y Cia	Palma 37, Mexico City, Mexico.
Sommer, Richard	Lithuania.
Soproni Fésüsfonalgyár, Vöslaui Fésüsfonalgyár Részvénytársaság. (Soproner Kammgarnfabrik, Filiale der A/G der Voslauer Kammgarnfabrik.)	Sopron, Hungary.
Soproni Szönyeg és Textilmüvek Részvénytársaság, ezelött Haas Fulöp es Fiai (Soproner Teppich und Textilwerke A/G, vormals Philipp Hass Sohne.)	Zrinyi-utca 12, Budapest, Hungary.
Soya Company	Bucharest, Roumania.
"Soya" for the production and export of Oleaginous Seeds Co. Ltd.	Aksakoff, 5, Safia, Bulgaria.
Spiegel, Erwin	Tehran, Iran.
Stahlunion, A/B	Kungsgatan 33, Stockholm, Sweden.
Stahlunion Limitada..	Rua Candelaria 53, Rio de Janeiro, and at Sen de Queiroj, 76, Sao Paulo, Brazil.
Stamer & Co.	Guayaquil, Ecuador.
Standard Braid & Produce Co. of Japan. (Daiichi Boeki Goshi Kaisha).	6, 2-chome, Gokodori, Fukiai-ku, Kobe, Japan.
Standard Transport Maatschappij, N. V.	Pr. Hendrikkade 160, Rotterdam, Holland.
Staudt by Cia	Calle Catorce due Julio, Asuncion, Paraguay.
Staudt & Cia Ltda.	Valparaiso, and branches at Santiago, Concepcion, Temuco, Punta Arenas, Chile.
Staudt & Cia S. A. C.	B. Iregoyen 330, Buenos Aires, Argentina.
Staudt y Cia S. A. C.	Calle Paysandu 935, Montevideo, Uruguay.
Stein, Carlos y Cia	5 de Febrero 175, Mexico City, Mexico.
Steinhardt, B. & F. Bollenhagen & Co. v/h. ..	Batavia, Sourabaya, and Samarang, Java, and Medan (Sumatra), Netherland East Indies.
Steyr Solothurn Waffen A. G.	Zürich, Switzerland.
Stickstoffe Kali Syndikat	Sofia, Bulgaria.
Stinnes, Hugo, Ltda., S. A. Com, e. Ind... ..	Sarmiento 329, Buenos Aires, Argentina.
toltenhof Werner	Patras, Greece.
Stoltz, Hermann & Cia	Avenida Rio Branco 66/74, Rio de Janeiro and all branches in Brazil.

Stomana Co. Ltd.	Vesletz 24, So'a, Bulgaria.
Straits und Sunda Syndikat's Administratie Kantoor ..	Noordwijk 39, Batavia-Centrum, Netherlands East Indies.
Stude, Oscar	Tallinn, Estonia.
Stuve, W. & Co.	4 Rua de S. Francisco, Oporto, Portugal.
Styria-Staal	Ged. Glashaven, 34, Rotterdam, Holland.
Styria Stahl A. G.	Zurich, Switzerland.
Styria-Stomana Co. Ltd.	21, Iskr, Sofia, Bulgaria.
Styrian Steel Works, Limited	2, 1-chome, Echizenbori, Kyobashi-ku, Tokyo, and branch at Osaka, Japan.
Sudamericana de Comercio, S. A. Cia.—Riberena del Plata.—	Av. de Mavo 869, Buenos Aires, Argentina, and at Calle Piedras, 350, Montevideo, Uruguay.
Sudamericana de Electricidad A. E. G. Cia ..	Santiago, Chile.
Tagua, Casa	Manta, and branches at Bahia de Caraquez, and Esmeraldas, Ecuador.
Tamm y Cia	Uruguay 68, Mexico City, Mexico.
Telefunken	Union 790, Lima, Peru.
Telefunken Gersellschaft fuer Drahtlose Telegraphie G. m. b. H., Berlin	Zurich, Switzerland.
Telefunken Radio S.A.	13 Bucharest Street, Athens, Greece.
Telefongyár Részvénytársaság (Telefonfabrik Aktiengesellschaft.)	XIV Hungári Közép-Körut 126/128, Budapest, Hungary.
Teuchler, R.	Cape Hayti, Hayti.
Thalheim, Georg A/S	Riga, Latvia.
Thyssen-Lametal,—Cia Industrial y Mercantil Thyssen, Ltda.—	Belgrano 752, Buenos Aires, Argentina.
Tramsen, G. & Sons	Rue Exarch Iossef, No. 31, Sofia, Bulgaria.
" Tudor " accumulatorgyar részvénytársaság (" Tudor " Accumulatorenfabriks-Aktiengesellschaft).	VI, Vaci-ut 137/139, Budapest, Hungary.
Undeutsch, F. & Co.	Tehran, Iran.
Union A. E. G. jugoslav d. d. (A.E.G Union Jugoslawische Elektrizitats A.G.)	Karadziceva 1, Zagreb, Yugoslavia.
Union Industrial S A. (A. Baron).	(P. O. Box No. 706) Camino las Flores, Barranquilla, Colombia.
Union Quimica S.A.	Mexico City, Mexico.
United Agencies Co. S.A.	Panama.
Victoria-Linoleumfabrik A/S.	Sandvika, Nr. Oslo. Norway, Sales office: Drammensveien 6, Oslo.
Von Appen, Ernest	39, Quai des Moines, Ghent, Belgium.
Von Bergen, J., & Cia.	Bolivia.
Von Heringen, Wilhelm	6th September, Sofia, Bulgaria.
Von Uslar, Armin	Obispo 258, Havana, Cuba.
Vorkauf, Carlos A.	Cmdte. Felipe Sanchez, 9, Calvario, Vigo, Spain.
Vorwerk & Co.	Valparaiso, and at Santiago, Chile.
Vulcaan, N. V. Handles en Transport Maatschappij ..	Veerkade 5, Rotterdam, Holland.
Waffenfabrik Solothurn, A.G.	Solothurn, Switzerland.
Wahl, H. G.	Port-au-Prince, Hayti.
Wayss & Freytag, S. A. Empresa Constructora ..	Av. L. N. Alem 168, Buenos Aires, Argentina.
Weimer, L. N.	Batavia, Netherlands East Indies.
Weinberger & Paulmichl	Athens, Greece.
Weiser, Dr. & Hering Suc.	(P. O. Box No. 1492) Almacen Lindner, Bogot, Colombia.

Weisgerber, Erwin	Ciudad Trujillo, Dominican Republic.
West & Co., Ltd.	Monrovia and branches at Sinoe, Grand Bassa and Cape Palmas, Cape Mount, Marshall, River Cess, Grand Cess, Sasstown, Liberia.
Westen, Adolf, D. D.	Gaberje 143, priCelje, Yugoslavia.
Westfalische Transport A. G.	Westerkade 31, Rotterdam, Holland.
Westkott y Cia. "Bayer"	Calle Uruguay 1016, Montevideo, Uruguay.
Will, R. A.	Rep. del Brasil 112, Havana, Cuba.
Wille, Theodor & Cia. Ltda.	Av. Rio Branco, 79-81, Rio de Janeiro, and branches, Brazil.
Wilmer, H. & O.	Calle O'Donnell, 12, Tetuan Spanish Morocco.
Wilmes, H. y Cia.	San Salvador, Salavador.
Wimmer, J., & Cia.	34, Avenida 24, de Julho, Lisbon, and 18, Rua Monsinho da Silveira, Oporto, Portugal.
Winckler and Company	(P. O. Box 161) 256, Yamashitacho, Naka-ku, Yokohama, and at Kobe, Japan.
Witkopp, Otto	Lithuania.
Woermann, A. & Co.	Monrovia and branches at Cape Mount, Grand Bassa and Cape Palmas, Liberia.
Wolff, F. and Son, G.m.b. H.—Karlsruher Parfumerie & Toilitteseifen fabrik.—	Basle, Switzerland.
Wolff, Otto	Guayaquil, Quito and Santa Elena, Ecuador.
Wolfinger, Carl.	Tabriz, Iran.
Wolter, Carl Gomei Kaisha (Carl Wolter & Co.) ..	3, Honmachi 3-chome Jinsen (Chemulpo), Korea.
Wurst, Herbert	San Salvador, Salvador.
Zeiss, Carl	B. Irigoyen 330. Buenos Aires, Argentina.
Zeiss, Carl (Sociedade Optica Ltda.)	Rua dos Benedictinos, 21, Rio de Janeiro, Brazil.
Zeiss Kabushiki Kaisha, Carl	Yusen Building, Marunouchi, Tokyo, and branch at Osaka, Japan.
Zeiss, Svenska A/B.	Kungsgatan 33, Stockholm, Sweeden.
Zeller, Mozer & Cia.	Bolivia.
Zickermann Sociedade S.A.R.L.	(Apartado 115) 3, Rossio, Lisbon, and at Avenida dos Aliados 64-20, Oporto, Portugal.
Zieriacks, Becker y Cia	Bolivia.
Zinnert, Otto y Cia.	Calle Palma, Asuncion, Paraguay.

A. DE C. WILLIAMS,

Secretary to the Government of India.

FROM THE GAZETTE OF INDIA, "EXTRAORDINARY", NEW DELHI, THURSDAY, JANUARY 25, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

POSTS AND TELEGRAPHS.

New Delhi, the 25th January, 1940.

No. P. TL./F.-143/39-II.—In pursuance of section 25 of the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following

further amendment shall be made in the notification of the Government of India in the Department of Communications (Posts and Telegraphs), No. P. TL./F.-143/39, dated the 23rd October, 1939, namely :—

In Schedule I annexed to the said notification, after entry 3, the following entry shall be inserted, namely, " 4. Notification of the Government of India in the Department of Commerce, No. 185-M. I. (War) (8)/39, dated the 3rd January, 1940, issued under section 19 of the Sea Customs Act, 1878 ".

S. N. ROY,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", NEW DELHI, SATURDAY, JANUARY, 27, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 22nd January, 1940.

No. 19-H.—The following Royal Warrant is published for general information :—

Kaisar-i-Hind Medal.

GEORGE THE SIXTH, by the Grace of God, of Great Britain, Ireland and the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to all to whom these presents shall come :

GREETING !

WHEREAS Her late Majesty Queen Victoria did by Warrant under Her Royal Sign Manual bearing date the tenth day of April, One thousand nine hundred, in the sixty-third year of Her Reign, institute and create a decoration to be styled " The Kaisar-i-Hind Medal for Public Service in India ", and did make certain Rules and Ordinances for the government of the same :

AND WHEREAS by the said Royal Warrant power was reserved to us of annulling and altering the said Rules and Ordinances or any part thereof by a Notification under Our Royal Sign Manual :

AND WHEREAS alterations and amendments in the said Rules and Ordinances were made by His late Majesty King Edward the Seventh by Warrant under His Royal Sign Manual bearing date the eighth day of July, One thousand nine hundred and one and by His late Majesty King George the Fifth by Warrants under His Royal Sign Manual bearing date the ninth day of July, One thousand nine hundred and twelve and the second day of November, One thousand and nine hundred and thirty-three, and by Us under our Royal Sign Manual bearing date the twenty-fourth day of June, One thousand nine hundred and thirty-eight :

AND WHEREAS we desire to make certain further alterations and amendments in the said Rules and Ordinances :

NOW KNOW YE that we do by these Presents for Us, Our Heirs and Successors, make the following alterations and amendments in the said Rules and Ordinances that is to say :—

1. For the Third Rule the following shall be substituted : " Thirdly—It is ordained that there shall be three grades of the Decoration, to be styled respectively " The Kaisar-i-Hind Gold Medal for Public Service in India " " The Kaisar-i-Hind Silver, Medal for Public Service in India " " The Kaisar-i-Hind Bronze Medal for Public Service in India ".

2. In the Fourth Rule, for the words " Medal of the First Class " shall be substituted the words " Gold Medal ".

3. In the Fifth Rule for the words " Medal of the Second and the Third Class " shall be substituted the words " Silver and Bronze Medals ".

4. In the Sixth Rule, for the words " in Gold for the First Class, in Silver for the Second Class and in Bronze for the Third Class " shall be substituted the words " in Gold in Silver or in Bronze ".

5. For the Seventh Rule, the following shall be substituted: " Seventhly—It is ordained that the names of those persons to whom one of these Medals may be awarded shall be published in the "Gazette of India" and that a register of such names shall be kept by such person as Our Viceroy may direct ".

6. In the Ninth Rule, for the words " Medal of the First Class " and " Medals of the Second or the Third Class " appearing in both clauses shall be substituted " Gold Medal " and " Silver and Bronze Medals ".

Given at Our Court of St. James's, the twenty-first day of December, One thousand nine hundred and thirty-nine, in the Third year of Our Reign.

By His Majesty's Command, Zetland.

J. G. LAITHWAITE,

Private Secretary to H. E. the Viceroy.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

New Delhi, the 22nd January, 1940.

No. F.-111/40-C. & G.—His Excellency the Governor-General, in exercise of the power conferred by sub-section (2) of section 63D of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, is pleased to direct that a session of the Council of State shall commence at New Delhi on Friday, the 16th February, 1940.

G. H. SPENCE,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 24th January, 1940.

No. D./397-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 12th January, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes:—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	12,77,92,000
Deposits:—		(b) Legal Tender in Burma only	9,10,000
(a) Government—		Rupee Coin	3,17,000
(1) Central Government of India.	6,30,01,000	Subsidiary Coin	3,22,000
(2) Government of Burma	1,71,17,000	Bills Purchased and Discounted—	
(3) Other Government Accounts.	4,34,60,000	(a) Internal	–
(b) Banks	17,21,45,000	(b) External	–
(c) Others	1,27,28,000	(c) Government Treasury Bills	10,23,44,000
Bills payable	12,54,000	Balances held abroad*	10,33,82,000
Other Liabilities	88,86,000	Loans and Advances to Governments	40,00,000
		Other Loans and Advances	..
		Investments	7,23,68,000
		Other Assets	71,56,000
	41,85,91,000		41,85,91,000

*Includes Cash and Short-term Securities.

Dated the 17th day of January, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 12th day of January, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	12,87,02,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India ...	41,54,48,000	
(a) Legal Tender in India.	2,27,31,90,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	12,15,89,000		Sterling Securities ...	1,07,50,11,000	
			Total of A ...	...	1,51,91,57,000
Total Notes issued ...	...	2,52,34,81,000	B. Rupee Coin ...	...	62,08,96,000
			Government of India Rupee Securities.	...	38,34,28,000
			Internal Bills of Exchange and other commercial Paper.	...	...
Total Liabilities ...		2,52,34,81,000	Total Assets	...	2,52,34,81,000

Ratio of Total of A to Liabilities : 60·201 per cent.

Dated the 17th day of January, 1940.

J. B. TAYLOR,

Governor.

C. E. JONES,

Secretary to the Government of India.

The 25th January, 1940.

No. F.-27 (2)-R. II/40.—The following rules made by the Secretary of State for India are published for general information :—

" I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by section 247 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following Rules, namely :—

1.—(1) These Rules may be cited as " The Indian Civil Service (Non-European Members) Family Pension Rules, 1939."

(2) They apply to all covenanted members of the Indian Civil Service of non-European race to whom the Indian Civil Service (Non-European Members) Family Pension Rules in force immediately before the commencement of these Rules applied.

(3) If any question arises as to whether these Rules apply or do not apply to any person, the question shall be decided by the Secretary of State and his decision shall be final.

2. Every person to whom these Rules apply (hereinafter referred to as a " subscriber ") shall be liable with effect from the 11th September 1939, for contributions and payments of the amount and under the conditions prescribed by the Indian Civil Service Family Pension Fund (Untransferred Section) Rules, 1939 ; and his widow and orphans, if any, shall be entitled to benefits of the amount and under the conditions prescribed by those Rules.

3. It shall not be obligatory on the Secretary of State to maintain or to submit for actuarial report accounts or statistics relating to subscribers under these Rules and to their dependants.

4. The Indian Civil Service (Non-European Members) Family Pension Rules made by the Secretary of State in Council under the Government of India Act are hereby repealed.

Given under my hand this 8th day of November, 1939.

ZETLAND,
One of His Majesty's Principal
Secretaries of State."

R. S. SYMONS,
Deputy Secretary to the Government of India.

INDIAN AUDIT DEPARTMENT.

NOTIFICATION.

SALT.

New Delhi, the 27th January, 1940.

No. 1.—In exercise of the powers conferred by section 27 of the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to direct that the following amendment shall be made in the rule published with the notification of the Government of India in the Finance Department (Central Revenues), No. 14-Salt, dated the 11th July, 1936, namely :—

In the said Rule, for the words, figures and brackets "within the districts in Bengal to which section 27 of the Indian Salt Act, 1882 (XII of 1882) for the time being extends", the words "In the Province of Bengal" and for the words "said districts", the word "Province" shall be substituted.

R. L. GUPTA,
Deputy Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

New Delhi, the 27th January, 1940.

No. 8.—In exercise of the powers conferred by section 4 of the Land Customs Act, 1924 (XIX of 1924), the Central Board of Revenue directs that the following amendment shall be made in its notification No. 12-X (Customs), dated the 1st April, 1937, namely :—

In the said notification—

(*i*) under clause (*a*), the following entry shall be added, namely :—

"(6) Sando Bandar Naka."

(*ii*) under clause (*b*), the following entry shall be added, namely :—

"(6) Via Sando Bandar Naka on the route from Kotri in Cutch to Mogalbin in Jatti Taluka, District Karachi."

K. G. JACOB,
Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

New Delhi, the 27th January, 1940.

No. 65-C. W.-(20)/39.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W.-(20)/39, dated the 25th November, 1939, namely :—

In item (5) of Part E of the Schedule annexed to the said notification, under the entry "(*vii*) Iron or steel", for the sub-entry "(*c*) Rivets, bolts and nuts", the following sub-entry shall be substituted, namely :—

"(*c*) Rivets, bolts, nuts and washers."

A. H. LLOYD,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

ARCHAEOLOGY.

New Delhi, the 25th January, 1940.

No. F.5-4 (2) 40-F.&L.—The following draft of a certain amendment to the Rules for observance by visitors to Maharaja Sher Singh's Smadh and Baradari, published with the notification of the Government of India in the Department of Education, Health and Lands, No. F. 35-3 (26)/37-F. & L., dated the 14th December, 1939, which it is proposed to make in exercise of the powers conferred by sub section (*1*) of section 15 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), is published as required by the said sub-section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 15th March, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

In rule 3 of the said Rules, the words " sing, play on an instrument, dance or play games or otherwise " shall be omitted.

G. S. BAJPAI,

Secretary to the Government of India,

DEFENCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 27th January, 1940.

PART B.

No. 105.—The following amendments shall be made in the Contributory Provident Fund Rules (Military Engineer Services), India, namely :—

I. In the said Rules—

(1) for rule 12, the following rule shall be substituted, namely :—

"12. A temporary advance may be granted to a subscriber from the amount standing to his credit in the Fund at the discretion of the appropriate authority specified in the sixth Schedule, subject to the following conditions :—

(*a*) No advance shall be granted unless the sanctioning authority is satisfied that the applicant's pecuniary circumstances justify it, and that it will be expended on the following object or objects and not otherwise :—

(*i*) to pay expenses incurred in connection with the prolonged illness of the applicant or any person actually dependent on him;

(*ii*) to pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent on him ;

(*iii*) to pay obligatory expenses on a scale appropriate to the applicant's status in connection with marriages, funerals or ceremonies which by his religion it is incumbent on him to perform.

(*b*) An advance shall not, except for special reasons, exceed three months' pay, and shall in no case exceed the amount of subscriptions and interest thereon standing to the credit of the subscriber in the Fund.

(*c*) An advance shall not, except for special reasons, be granted until at least twelve months after the final repayment of all previous advances together with interest thereon, unless the amount already advanced does not exceed two-thirds of the amount admissible under clause (*b*).

(*d*) The sanctioning authority shall record in writing its reason for granting the advance.

Provided that if the reason is of a confidential nature it may be communicated to the Account Officer personally and/or confidentially."

(2) Rule 13 shall be omitted ;

(3) In sub-rule (5) of rule 14 and sub-rule (4) of rule 19 of the said Rules, for the words and letter—

" one of the authorities specified in Appendix A to these rules ", the following shall be substituted, namely :—

" the authority competent to sanction an advance for the grant of which special reasons are required under clause (*b*) or clause (*c*) of rule 12."

II. After the Fifth Schedule annexed to the said Rules, the following Schedule shall be inserted, namely :—

" Sixth Schedule (Rule 12).

Authorities competent to grant temporary advances.

1. An advance for the grant of which special reasons are not required under clause (*b*) or clause (*c*) of rule 12 may be sanctioned by the Chief Engineer of the Command concerned, Chief Engineer, Western (Independent) District, or Chief Engineer, Reconstruction, Quetta.

2. An advance for the grant of which special reasons are required under clause (*b*) or clause (*c*) of rule 12 may be sanctioned by—

The Defence Department of the Government of India.

The Engineer-in-Chief, Army Headquarters, India."

III. Appendices A and B to the said Rules shall be omitted.

CANTONMENTS—REGULATIONS.

No. 106.—In exercise of the powers conferred by section 31 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendments shall be made to the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the same having been previously published as required by the said section, namely :—

In the said Rules—

(*a*) rule 3 and clause (*ii*) of rule 7 shall be omitted ;

(*b*) in rule 4, for the words " preceding a general election " the words " in each year" shall be substituted ; and

(*c*) in rule 8, for clauses (*i*) and (*iii*), the following clauses shall be substituted, namely :—

" (*i*) The President of the Cantonment Board, or when a Board has not been constituted, the Officer Commanding the station shall issue public notices calling upon candidates to submit their nomination papers to him at such time, date and place as he may specify in the notice, the latest date being not less than 10 days before the date of election."

"(*iii*) The Executive Officer shall publish within three days of receipt by the President of the Cantonment Board or by the Officer Commanding the Station, as the case may be, of nomination papers, a notice containing a list of the candidates who have been nominated and intimating that the nomination papers may be secrutinized at the Cantonment Board Office on a date not less than two days after issue of the said notice and any person may on that date submit in writing his objection to the regularity of any nomination or eligibility of any candidate."

No. 107.—The following bye-laws for the registration and control of dogs and the prevention of rabies in the Campbellpore Cantonment, framed by the Cantonment Board, Campbellpore, in exercise of the powers conferred by section 1 9, clause (30) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), and in supersession of the bye-laws published with the notification of the Government of the Punjab, No. 9330, dated the 17th March, 1930, are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act, namely :—

Bye-laws.

1. In these bye-laws unless there in anything repugnant in the subject or context, " Veterinary officer " means any veterinary officer in military or cantonment board employ on duty in the cantonment, of or above the rank of a veterinary assistant in Government service.

2. Every person owning or keeping a dog or dogs or otherwise incharge thereof within cantonment limits, shall, within fifteen days after bringing the dog or dogs within such limits as the case may be cause such dog or dogs to be registered—

(a) in the case of dogs kept in the lines of a military unit, by the officer commanding the unit ;

(b) in the case of all other dogs, at the office of the Cantonment Board ;

Provided that no registration shall be necessary—

(i) if the owner of the dog or dogs is a member of regimental kennel club ;

(ii) if the dog is or the dogs are kept within the cantonment limits temporarily for a period not exceeding one month ; and

(iii) in the case of puppies of not more than two months of age.

NOTE.—An applicant for the registration shall state—

(i) the sex,

(ii) the colour, and

(iii) the breed (if known),

of the dog or dogs owned or kept by him.

3. Such registration shall hold good up to the 31st March, next, following. On or before the 1st April following, every owner or keeper of a dog or dogs already registered shall apply for the renewal of the registration of his dog or dogs to the authorities mentioned in clause (a) or (b) of bye-law (2), as the case may be.

4. A list of all dogs registered by an officer commanding a unit shall be forwarded by him to the Cantonment Board by the 15th April in each year, and in case of units arriving at the station after the 15th April, within a month after the date of their arrival. Such subsequent additions or alterations as may be found necessary in that list shall likewise be communicated by the officer commanding to the said Board, quarterly on the 1st January, 1st July and 1st October, each year.

5. Every registered dog shall wear a collar to which shall be attached a metal token bearing the number in the register. The tokens shall be of such pattern as may be determined by the Board from time to time and shall be of a size easily distinguishable and shall bear consecutive numbers.

6. Each metal token shall be supplied by the Cantonment Board or the officer commanding the unit as the case may be on payment of annas four. In the event of the loss of a metal token a new token shall be supplied on payment of a like amount.

7. No dog shall be registered, nor shall a metal token be issued in respect of any dog, unless all taxes payable to the Board in respect of that dog have been paid.

8. Any dog which is not registered or which is not wearing a collar and the prescribed metal token shall, if found in any public place, be detained at the central cattle pound, at the office of the Cantonment Board or at any other place set apart for the purpose.

9. A fee of four annas shall be charged for every day or part of a day in respect of every dog detained under the provisions of bye-law 8. Such fee shall be payable in addition to the feeding charges of the dog, the scale of which may from time to time be fixed by the Cantonment Board.

10. Any dog detained at the central cattlepound shall after one week from the date of impounding be liable to be destroyed or otherwise disposed of under the orders of the Executive Officer unless the same is claimed and detention fee and feeding charges paid in respect thereof within that period.

11. (1) Every dog confined under the provisions of sub-section (3) of section 119 of the Cantonments Act, 1924 (II of 1924), shall be kept under observation for ten days or such longer period as may be considered necessary by the Executive Officer after consultation with the Health Officer, Assistant Health Officer or a veterinary officer.

(2) If at the end of this period the Health Officer, the Assistant Health Officer or a veterinary officer, certifies that the dog is not suffering from rabies, it shall be returned to the lawful owner or person in charge of it on payment of the detention fee and the feeding charges which shall be the same as those prescribed in bye-law 9. If, on the other hand, the Health Officer, Assistant Health Officer or a Veterinary Officer certifies that the dog shows symptoms of rabies, it shall be destroyed forthwith.

Treatment of persons bitten.

12. Any person bitten by a dog or other animal which is, or is suspected to be, suffering from rabies may with his consent and if certified by the Health Officer as necessary, be sent to a Pasteur Institute for treatment.

Persons bitten to give immediate information,

13. Whoever has been bitten by a dog or other animal which is, or is suspected to be suffering from rabies shall give or cause to give immediate information of the incident to the Executive Officer.

Steps to be taken to trace the dog which has bitten any person.

14. (1) One receipt of the above information the Executive Officer shall forthwith take steps in his power to trace the dog with a view to either having it confined, or destroyed, and if it has been destroyed he will make arrangements where necessary, for the extraction of brain and examination thereof at the nearest Provincial Laboratory.

(2) In the extraction of the brain, the procedure laid down in the pamphlet "Rabies and Anti-Rabic Treatment" shall be followed.

Penalty.

15. Whoever—

(*i*) fails to register his dog under bye-law (2), or

(*ii*) fails to renew the registration under bye-law 3, or

(*iii*) fails to see that the dog is wearing a collar and a metal token as required under bye-law 5, or

(*iv*) fails to give information as required under bye-law 13 or gives information which he knows, or has reason to believe to be false,

shall be punishable with fine which may extend to two hundred rupees.

No. 111.—The following bye-laws for the regulation of the erection of temporary structures in the Kasauli Cantonment framed by the Cantonment Board, Kasauli, in exercise of the powers conferred by sub-section (*18*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government as required by sub-section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Kasauli Cantonment without the permission in writing of the Cantonment Board.

2. Any person committing a breach of the above bye-law shall, on conviction by a magistrate, be punishable with fine which may extend to fifty rupees.

No. 114.—The following amendment to certain bye-laws made by the Cantonment Board, Multan, in exercise of the powers conferred by sections 186 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of Section 284 of the said Act :—

Amendment.

In all bye-laws made by the Cantonment Board, Multan, under sections 186 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority" wherever they occur, the words "Cantonment Board" shall be substituted.

No. 115.—The following bye-laws for the regulation of the erection of temporary structures in the Multan Cantonment, framed by the Cantonment Board, Multan, in exercise of the powers conferred by sub-section (*18*) of Section 282 and Section 283 of

the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (1) of Section 284 of the said Act, namely :—

Bye-laws.

"1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Multan Cantonment without the permission in writing of the Cantonment Board.

2. Any person committing a breach of the above bye-law shall, on conviction by a Magistrate, be punishable with fine which may extend to fifty rupees."

No. 116.—The following amendment to certain bye-laws made by the Cantonment Board, Sialkot, in exercise of the powers conferred by sections 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act :—

Amendment.

In all bye-laws made by the Cantonment Board, Sialkot, under sections 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority" wherever they occur, the words "Cantonment Board" shall be substituted.

No. 117.—The following bye-laws for the registration and control of dogs and the prevention of rabies in the Sialkot Cantonment, framed by the Cantonment Board, Sialkot, in exercise of the powers conferred by Sections 119, clause (30) of section 282, and section 283 of the Cantonments Act, 1924 (II of 1924), and in supersession of the bye-laws published under the notification of the Government of the Punjab in the Home (Military) Department No. 28197, dated the 6th October, 1930, are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act, namely :—

Bye-laws.

1. In these bye-laws unless there is anything repugnant in the subject or context, "Veterinary Officer" means any Veterinary Officer in the Military or Cantonment Board employ on duty in the Cantonment, of or above the rank of a Veterinary Assistant in Government Service.

2. Every person owning or keeping a dog or dogs or otherwise in charge thereof within the Cantonment limits shall, within fifteen days after bringing the dog or dogs within such limits as the case may be, cause such dog or dogs to be registered—

(a) in the case of dogs kept in the lines of a military unit, by the officer commanding the unit ;

(b) in the case of all other dogs, at the office of the Cantonment Board ;

Provided that no registration shall be necessary—

(i) if the owner of the dog or dogs is a member of regimental kennel club ;

(ii) if the dog is or the dogs are kept within cantonment limits temporarily for a period not exceeding one month ; and

(iii) in the case of puppies of not more than three months of age.

Note.—An applicant for the registration shall state—

(i) the sex,

(ii) the colour, and

(iii) the breed (if known) of the dog or dogs owned or kept by him.

3. Such registration shall hold good upto the 31st March, next following. On or before the 1st April following, every owner or keeper of a dog or dogs already registered shall apply for the renewal of the registration of his dog or dogs to the authorities mentioned in clause (a) or (b) of bye-law 2, as the case may be.

4. A list of all dogs registered by an officer commanding a unit shall be forwarded by him to the Cantonment Board by the 15th April in each year, and in case of units

arriving at the station after the 15th April, within a month after the date of their arrival. Such subsequent additions or alterations as may be found necessary in that list shall likewise be communicated by the officer commanding to the said Board, quarterly on the 1st January, 1st July and 1st October each year.

5. Every registered dog shall wear a collar to which shall be attached a metal token bearing a number. The tokens shall be of such pattern as may be determined by the Board from time to time and shall be of a size easily distinguishable and shall bear consecutive numbers.

6. Each metal token shall be supplied by the Cantonment Board or the officer commanding the unit as the case may be on payment of annas four. In the event of the loss of a metal token a new token shall be supplied on payment of a like amount.

7. No dog shall be registered, nor shall a metal token be issued in respect of any dog unless all taxes payable to the Board in respect of that dog have been paid.

8. Any dog which is not registered or which is not wearing a collar and the prescirbed metal token shall, if found in any public place, be detained at the central cattle pound, at the office of the Cantonment Board or at any other place set apart for the purpose.

9. A fee of four annas shall be charged for every day or part of a day in respect of every dog detained under the provisions of bye-law 8. Such fee shall be payable in addition to the feeding charges of the dog, the scale of which may from time to time be fixed by the Cantonment Board.

10. Any dog detained at the central cattle pound shall after one week from the date of detention, be liable to be destroyed or otherwise disposed of under the orders of the Executive Officer unless the same is claimed and detention fee and feeding charges paid in respect thereof within that period.

11. (*i*) Every dog confined under the provisions of sub-section (3) of section 119 of the Cantonments Act, 1924 (II of 1924), shall be kept under observation for ten days or such longer period as may be considered necessary by the Executive Officer after consultation with the Health Officer, Assistant Health Officer or a Veterinary Officer.

(*ii*) If at the end of this period the Health Officer, the Assistant Health Officer or a Veterinary Officer, certifies that the dog is not suffering from rabies, it shall be returned to the lawful owner or person incharge of it on payment of the detention fee and the feeding charges which shall be the same as those prescribed in bye-law 9. If, on the other hand, the Health Officer, the Assissant Health Officer or the Veterinary Officer certifies that the dog shows symptoms of rabies, it shall be destroyed forthwith.

Treatment of persons bitten.

12. Any person bitten by a dog or other animal which is, or is suspected to be, suffering from rabies may with his consent and if certified by the Health Officer as necessary, be sent to a Pasteur Institute for treatment.

Persons bitten to give immediate information.

13. Whoever has been bitten by a dog or other animal which is, or is suspected to be suffering from rabies shall give or cause to give immediate information of the incident to the Executive Officer.

Steps to be taken to trace the dog which has bitten any person.

14. (*i*) On receipt of the above information the Executive Officer shall forthwith take steps in his power to trace the dog with a view to either having it confined, or destroyed, and if it has been destroyed he will make arrangements where necessary, for the extraction of the brain and the examination thereof at a Pasteur Institute or the nearest Provincial Laboratory.

(*ii*) In the extraction of the brain, the procedure laid down in the Pamphlet "Rabies and Anti-Rabic Treatment" shall be followed.

Penalty.

15. Whoever—

(*i*) fails to register his dog under bye-law 2, or

(*ii*) fails to renew the registration under bye-law 3, or

(*iii*) fails to see that the dog is wearing a collar and a metal token as required under bye-law 5, or

(*iv*) fails to give information as required under bye-law 13 or gives information which he knows, or has reason to believe to be false,

shall be punishable with fine which may extend to two hundred rupees.

No. 125.—In pursuance of the provisions of sub-section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Central Government of the resignation of Maj. H. E. M. Swan, 'A' Corps Signals.

No. 126.—In pursuance of the provision of sub-section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), Maj. A. E. Dean, Skinner's Horse, is nominated a member of the Cantonment Board, Rawalpindi, *vice* Maj. H. E. M. Swan, 'A' Corps Signals, resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 23rd January, 1940.

No. M.-826.—In exercise of the powers conferred by section 4 and sub-section (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Rules, 1937, the same having been previously published as required by sub-section (*2*) of section 29 of the said Act, namely :—

In sub-rule (1) of rule 7 of the said Rules, after the entry " Manglore " the entry " Negapatam " shall be inserted.

The 24th January, 1940.

No. L.-3070.—The following draft of an amendment to the Payment of Wages (Federal Railways) Rules, 1938, and the said Rules as in force in Berar which the Central Government proposes to make in exercise of the powers conferred by sub-section (*2*) of section 26, read with section 24, of the Payment of Wages Act, 1936 (IV of 1936), and by the said provisions as in force in Berar, is published as required by sub-section (*5*) of section 26 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 1st May, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

In the said Rules, for clause (*1*) of rule 2, the following clause shall be substituted, namely :—

" (*1*) " the Supervisor " means the officer called ' Conciliation Officer (Railways) and Supervisor of Railway Labour ' appointed by the Central Government. "

M. S. A. HYDARI,

Secretary to the Government of India.

CENTRAL ELECTRICITY BOARD.

NOTIFICATIONS.

New Delhi, the 23rd January, 1940.

No. A803/48-A(1).—The following draft of certain amendments to the Indian Electricity Rules, 1937, which the Central Electricity Board proposes to make in exercise of the powers conferred by section 37 of the Indian Electricity Act, 1910 (IX of 1910), is published, as required by sub-section (*1*) of section 38 of the said Act for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Electricity Board. Such objections or suggestions should be addressed to the Secretary, Central Electricity Board, c/o Department of Labour, Government of India, New Delhi.

Draft amendments.

(1) In sub-rule (1) of rule 2, after clause (*ee*), the following clause shall be inserted, namely :—

"(*ff*) "tower wagon" means a self-supporting structure capable of being extended in height by mechanical means and carrying a suitably arranged insulated platform at its highest level and certified by an Inspector as suitable for the purpose intended."

(2) After rule 48, the following rule shall be inserted, namely :—

"48-A. *Tower Wagons.*—(1) The Inspector may order any licensee or non-licensee to be in possession of, and maintain in good working order to his satisfaction, such number of tower wagons or other appliances as in his opinion the circumstances warrant.

Provided that the Inspector may by similar orders made from time to time vary the number of tower wagons or other appliances to be possessed and maintained by any licensee or non-licensee.

(*2*) Where a licensee or non-licensee has been ordered by the Inspector to posses and maintain a tower wagon or tower wagons or other appliance in pursuance of sub-rule (*1*) of this rule, he shall comply with such order within a period of six months from the date of the order and thereafter shall cause the tower wagon or tower wagons or other appliance to be used in situations and in circumstances in which the use of any other class of special appliance may prove dangerous to his employees."

No. A803/48-A(2).—The following draft of certain amendments to the Berar Electricity Rules, 1938, which the Central Electricity Board proposes to make in exercise of the powers conferred by section 37 of the Indian Electricity Act, 1910 (IX of 1910), as in force in Berar, is published as required by sub-section (*1*) of section 38 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Electricity Board. Such objections or suggestions should be addressed to the Secretary, Central Electricity Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendments.

(1) In sub-rule (1) of rule 2, after clause (*ee*), the following clause shall be inserted, namely —

"(*ff*) "tower wagon" means a self-supporting structure capable of being extended in height by mechanical means and carrying a suitably arranged insulated platform at its highest level and certified by an Inspector as suitable for the purpose intended."

(2) After rule 48, the following rule shall be inserted, namely :—

"48-A. *Tower Wagons.*—(*1*) The Inspector may order any licensee or non-licensee to be in possession of, and maintain in good working order to his satisfaction, such number of tower wagons or other appliances as in his opinion the circumstances warrant.

Provided that the Inspector may by similar orders made from time to time vary the number of tower wagons or other appliances to be possessed and maintained by any licensee or non-licensee.

(*2*) Where a licensee or non-licensee has been ordered by the Inspector to possess and maintain a tower wagon or tower wagons or other appliance in pursuance of sub-rule (*1*) of this rule, he shall comply with such order within a period of six months from the date of the order and thereafter shall cause the tower wagon or tower wagons or other appliance to be used in situations and in circumstances in which the use of any other class of special appliance may prove dangerous to his employees."

P. M. MENON,

Secretary,

Central Electricity Board.

CENTRAL BOILERS BOARD.

NOTIFICATIONS.

New Delhi, the 23rd January, 1940.

No. A907/49(1).—The following draft of a further amendment to the Indian Boiler Regulations, 1924, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), is published, as required by sub-section (*1*) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendment.

For sub-regulation (*a*) of regulation 49 of the said Regulations, the following shall be substituted, namely :—

"The strength of the seams joining stayed end plates with cylindrical shells shall be not less than 38 per cent of that of the solid plate. The strength of such seams in boilers with unstayed end plates shall not be less than 38 per cent of that of the solid plate and not less than 50 per cent of that of the longitudinal seams, whichever is the greater."

No. A907/49(2).—The following draft of a further amendment to the Berar Boiler Regulations, 1938, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), as in force in Berar, is published, as required by sub-section (*1*) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 27th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendment.

For sub-regulation (*a*) of regulation 49 of the said Regulations, the following shall be substituted, namely :—

"The strength of the seams joining stayed end plates with cylindrical shells shall be not less than 38 per cent of that of the solid plate. The strength of such seams in boilers with unstayed end plates shall not be less than 38 per cent of that of the solid plate and not less than 50 per cent of that of the longitudinal seams, whichever is the greater."

No. A904/113 (1).—The following draft of a further amendment to the Indian Boiler Regulations, 1924, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), is published, as required by sub-section (*1*) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendment.

For the second sentence of sub-regulation (*c*) of regulation 113 of the said Regulations, the following shall be substituted namely :—

"The cross tubes may be made either from hot finished weldless or forge lap welded steel tubes complying with the appropriate specifications con-

tained in British Standard Specification No. 665-1936. Where welded tubes are used, the longitudinal welds shall be so situated that they are not exposed to the direct impact of the flame. The thickness of the tubes shall be governed by the following formula :—

$$t=7+\frac{wp \times d}{200}$$

subject to a minimum thickness of 3/8" where—

t=the minimum thickness in 32nd of an inch

wp=working pressure in lbs. per square inch

d=the internal diameter of the cross tube."

No. A904/113/(2).—The following draft of a further amendment to the Berar Boiler Regulations, 1938, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), as in force in Berar, is published, as required by sub-section (*1*) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendment.

For the second sentence of sub-regulation (*c*) of regulation 113 of the said Regulations, the following shall be substituted, namely :—

" The cross tubes may be made either from hot finished weldless or forge lap welded steel tubes complying with the appropriate specifications contained in British Standard Specification No. 665-1936. Where welded tubes are used, the longitudinal welds shall be so situated that they are not exposed to the direct impact of the flame. The thickness of the tubes shall be governed by the following formula :—

$$t=7+\frac{wp \times d}{200}$$

subject to a minimum thickness of 3/8" where

t=the minimum thickness in 32nd of an inch

wp=working pressure in lbs. per square inch

d=the internal diameter of the cross tube. "

No. A907/63 (1).—The following draft of a further amendment to the Indian Boiler Regulations, 1924, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), is published, as required by sub-section (*1*) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendment.

In clause (*b*) of regulation 63 of the said Regulations, for the words " When the end has a manhole in it, $\frac{4}{32}$nds shall be added to the thickness of the plate in the formula ", the following shall be substituted, namely :—

" When the end has a manhole in it, (t-5) shall be substituted for (t-1) in the formula ".

No. A907/63(2).—The following draft of a further amendment to the Berar Boiler Regulations, 1938, which the Central Boilers Board proposes to make in exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), as in force in Berar, is published, as required by sub-section (*1*) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 29th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Boilers Board.

Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendment.

In clause (*b*) of regulation 63 of the said Regulations, for the words " When the end has a manhole in it, $\frac{4}{32}$nds shall be added to the thickness of the plate in the formula " the following shall be substituted, namely :—

" When the end has a manhole in it, (t-5) shall be substituted for (t-1) in the formula ".

P. M. MENON,

Secretary,

Central Boilers Board.

2121 CS—980—1-2-40—SGPP Lahore.

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Published by Authority.

LAHORE, FRIDAY, FEBRUARY 9, 1940

PART II.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, JANUARY 6, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

New Delhi, the 6th January, 1940.

No. 72(2)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following amendment shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

In paragraph 3 of the said Order for the words "shall be paid", the words "shall, unless otherwise ordered by the Central Government, be paid" shall be substituted.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY JANUARY 27, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

AGRICULTURE.

New Delhi, the 22nd January, 1940.

No. F.-52-1 (30)/39-A.—Under the provisions of subsection 4 (*ii*) of section 4 of the Indian Lac Cess Act, 1930 (XXIV of 1930) as amended by the Indian Lac Cess

Act, 1936 (IX of 1936), the Central Government are pleased to appoint Mr. W. F. Dines of Messrs. Angelo Brothers, Limited, nominated by the Bengal Chamber of Commerce to represent the Shellac manufacturing Industry, to be a member of the Governing Body of the Indian Lac Cess Committee, *vice* Mr. J. P. Young, resigned.

In exercise of the powers conferred by section 4 (5) (*ix*) of the Indian Lac Cess Act, 1930 (XXIV of 1930), as amended by the Indian Lac Cess (Amendment) Act, 1936, (IX of 1936), the Central Government are pleased to appoint Mr. W. F. Dines of Messrs. Angelo Brothers, Limited, Calcutta, a member of the Advisory Board of the Indian Lac Cess Committee to represent the Lac Manufacturing Industry, *vice* Mr. J. P. Young, resigned.

J. D. TYSON,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, SATURDAY, FEBRUARY 3, 1940.

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 3rd February, 1940.

No. 74-(2)-Tr.(W)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, movable and immovable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. Mr. A Keifer, representative of A. Neuhanser of Germany, Sorab M ons, Murzban Road, Bombay.

2. Messrs. Graphica, 7, Royd Street, Calcutta.

3. The United Black Forest Industry, Outram Road, Bombay.

4. Mr. W. E. Kollenberg, Ahmedabad House, Wittett Road, Ballard Estate, Bombay.

5. Mr. Fritz Lindenbaum, Carmichael Road, Cumballa Hill, Bombay.

6. The Indo-Persian Trading Company, Dundas Street, Camp, Karachi.

7. The Hansa Holder Engineering and Company, Little Villa, Victoria Road, Karachi.

8. Mr. Werner Schneider, Talaq Mohal, Cawnpore.

9. Rotas Industries Bakelite Factory, Sion Bridge, Bombay.

10. Messrs. D. Hamann and Company, Victoria Building, Parsi Bazar Street, Fort, Bombay.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, FEBRUARY 3, 1940.

LEGISLATIVE ASSEMBLY DEPARTMENT.

NOTIFICATION.

New Delhi, the 30th January, 1940.

No. F-5-I/40-A.—In accordance with the provisions of sub-rule (9) of rule 14 of the Legislative Assembly Electoral Rules, the name of the following candidate, who has

been declared to be elected as a Member of the said Assembly by the constituency mentioned opposite his name, is hereby published :—

Name.	Constituency.
Lala Sham Lal	Ambala Division (Non-Muhammadan).

MD. RAFI,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (W).

New Delhi, the 30th January, 1940.

No 21/27/38-Political (W).—Choudhury Mohammad Afzal, P.C.S., relinquished charge of the post of Assistant Press Adviser, Delhi, on the afternoon of the 2nd January, 1940, on the abolition of that post.

H. J. FRAMPTON,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 30th January, 1940.

No. D./588-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 19th January, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	11,75,56,000
Deposits :—		(b) Legal Tender in Burma only	13,64,000
(a) Government—		Rupee Coin	3,68,000
(1) Central Government of India.	5,90,84,000	Subsidiary Coin	3,10,000
		Bills Purchased and Discounted—	
(2) Government of Burma	2,02,84,000	(a) Internal	—
(3) Other Government Accounts.	6,23,69,000	(b) External	—
(b) Banks	15,95,67,000	(c) Government Treasury Bills	7,87,08,000
(c) Others	1,97,28,000	Balances held abroad*	14,05,64,000
Bills payable	6,03,000	Loans and Advances to Governments	1,00,00,000
Other Liabilities	1,16,69,000	Other Loans and Advances	..
		Investments	7,68,72,000
		Other Assets	75,62,000
	43,33,04,000		43,33,04,000

*Includes Cash and Short-term Securities.

Dated the 24th day of January, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 19th day of January, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	11,89,20,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India ..	41,54,48,000	
			(b) Held outside India	2,86,98,000	
(a) Legal Tender in India.	2,27,21,33,000		Sterling Securities ..	1,07,50,11,000	
(b) Legal Tender in Burma only.	12,48,56,000				
			Total of A ..	..	1,51,91,57,000
Total Notes issued	..	2,51,59,09,000	B. Rupee Coin ..	..	61,32,74,000
			Government of India Rupee Securities.	..	38,34,78,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,51,59,09,000	Total Assets	..	2,51,59,09,000

Ratio of Total of A to Liabilities : 60·382 per cent.

Dated the 24th day of January, 1940.

J. B. TAYLOR,
Governor.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi, the 3rd February, 1940.

No. 10.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the said notification, in Schedule I—Import Duties, under the head "B.—Government Departments" and the sub-head "(a) *Governments in India*", after serial No. 31, the following entry shall be inserted, namely :—

"31-A	Archæological specimens, photographs, plaster casts, or antiquities intended for exhibition for the public benefit in a museum managed by the Archæological Survey of India and imported under cover of a certificate issued by the Director-General of Archæology in India that they are such articles and intended for such exhibition.	..	The whole."

M. SLADE,
Joint Secretary to the Government of India.

DEFENCE DEPARTMENT.

PART B.

New Delhi, the 3rd February, 1940.

No. 149.—The following bye-laws for the erection of temporary structures in the Jhelum Cantonment, framed by the Cantonment Board, Jhelum, in exercise of the powers conferred by subsection (*18*) of section 282 and section 283 of the Cantonments Act, 1924

(II of 1924), are hereby published for general information, the same having been approved and confirmed by the Central Government, as required by sub section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

" 1. No enclosure, tent, awning or other temporary structure of wha [illegible] material or nature shall be erected on any land situated within the limits of the Jhelum Cantonment without the permission of the Cantonment Board.

2. Any peron committing a breach of the above bye-law shall on conviction by a Magistrate be punishable with fine which may extend to fifty rupees".

No. 152.—The following amendment to certain bye-laws framed by the Cantonment Board of Sabathu, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act namely :—

Amendment.

In all bye-laws made by the Cantonment Board, Sabathu, under sections 119, 186, 208 and 282 of the Cantonments Act (II of 1924), for the words " Cantonment Authority" wherever they occur the words " Cantonment Board " shall be substituted.

No. 153.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Jullundur, by reason of the acceptance by the Central Government of the resignation of Capt. D. M. Shean, E. York R.

No. 154.—In pursuance of the provision of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), Maj. C. C. Rice, E. York R., is nominated a member of the Cantonment Board, Jullundur, *vice* Capt. D. M. Shean, E. York R., resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

CENTRAL ELECTRICITY BOARD.

NOTIFICATIONS.

New Delhi, the 1st February, 1940.

No. A.-803/47-(1).—The following draft of certain amendments to the Indian Electricity Rules, 1937, which the Central Electricity Board proposes to make in exercise of the powers conferred by section 37 of the Indian Electricity Act, 1910 (IX of 1910), is published, as required by subsection (*1*) of section 38 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 4th May, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Electricity Board. Such objections or suggestions should be addressed to the Secretary, Central Electricity Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendments.

1. In sub-rule (*1*) of rule 3 of the said Rules, after the figures " 43 ", the figures " 46, 47 ", shall be inserted.

2. For rule 47 of the said Rules, the following rule shall be substituted, namely :—

" 47. *Instruction in artificial respiration.*—The owner of every generating station and sub-station and of every factory and other premises to which rule 46 applies shall ensure that all persons authorised for whatever purpose under rule 3 and at least two other employees for every one hundred or less persons therein employed by him at any particular time are acquainted with and able to apply the instructions referred to in rule 46 :

Provided that this rule shall not apply to sub-stations in which the number of persons employed at any time does not exceed one and that the person so employed is not authorised for any purpose under rule 3 :

Provided further that where one person authorised for any purpose under rule 3 is employed in a sub-station at any particular time, he shall be accompanied by at least one other person acquainted with and able to apply the instructions referred to in rule 46 ".

3. In sub-rule (1) of rule 118 of the said Rules, after the figures " 46 ", the figures " 47 ", shall be inserted.

No. A.-803/47-(2).—The following draft of certain amendments to the Berar Electricity Rules, 1938, which the Central Electricity Board proposes to make in exercise of the powers conferred by section 37 of the Indian Electricity Act, 1910 (IX of 1910), as in force in Berar, is published, as required by subsection (*1*) of section 38 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 4th May, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Electricity Board. Such objections or suggestions should be addressed to the Secretary, Central Electricity Board, C/o Department of Labour, Government of India, New Delhi.

Draft amendments.

1. In sub-rule (1) of rule 3 of the said Rules, after the figures " 43 ", the figures " 46, 47 ", shall be inserted.

2. For rule 47 of the said Rules, the following rule shall be substituted, namely :—

" 47. *Instruction in artificial respiration.*—The owner of every generating station and sub-station and of every factory and other premises to which rule 46 applies shall ensure that all persons authorised for whatever purpose under rule 3 and at least two other employees for every one hundred or less persons therein employed by him at any particular time are acquainted with and able to apply the instructions referred to in rule 46 :

Provided that this rule shall not apply to sub-stations in which the number of persons employed at any time does not exceed one and that the person so employed is not authorised for any purpose under rule 3 :

Provided further that where one person authorised for any purpose under rule 3 is employed in a sub-station at any particular time, he shall be accompanied by at least one other person acquainted with and able to apply the instructions referred to in rule 46 ".

3. In sub-rule, (*1*) of rule 118 of the said Rules, after the figures " 46 ", the figures " 47 ", shall be inserted.

P. M. MENON,

Secretary, Central Electricity Board.

FROM THE " GAZETTE OF INDIA " EXTRAORDINARY, NEW DELHI, MONDAY FEBRUARY 5, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

(ARMY BRANCH.)

New Delhi, the 5th February, 1940.

No. 159.—Whereas in the opinion of the Governor General in Council a grave emergency has arisen.

Now, therefore, in pursuance of Rule 5 B of the Indian Reserve Forces Rules, 1925, the Governor General in Council is pleased to call to service the reservists of the Indian Medical Department Sub-Assistant Surgeons Reserve mentioned in the first column of the annexed table and to direct that they shall attend on the fifteenth day of February, 1940, at the places specified against their names in the second column of the said Table.

TABLE.

Col. 1. Rank and name.	*Col. 2.* Place at which required to attend.
No. M. R. 152 Jemdr. Jaswant Singh	I. M. H., Rawalpindi.
No. M. R. 274 W. O. Jagat Singh	I. M. H., Rawalpindi.
No. M. R. 247 W. O. Girdhari Lal	I. M. H., Rawalpindi.
No. M. R. 275 W. O. Gurdas Mall Chawla	I. M. H., Rawalpindi.
No. M. R. 148 Jemdr. Lal Chandra Meara	I. M. H., Rawalpindi.
No. M. R. 202 W. O. Gurdial Singh	C. I. M. H., Kohat.
No. M. R. 225 W. O. Yog Raj Chug	I. M. H. Rawalpindi.
No. M. R. 233 W. O. Ghulam Sadiq	I. M. H., Rawalpindi.
No. M. R. 241 W. O. Amar Singh	C. I. M. H., Kohat.
No. M. R. 224 W. O. Lal Chand	C. I. M. H., Kohat.
No. M. R. 270 W. O. Inder Sain Bhatia	I. M. H., Rawalpindi.
No. M. R. 286 W. O. Abdul Latif	I. M. H., Rawalpindi.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

2239 C>—975 8-2-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 16, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, FEBRUARY 10, 1940.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

New Delhi, the 9th February, 1940.

No. 20/7/39.—A general competitive examination for admission to Indian Police will be held by the Federal Public Service Commission at Allahabad, Bombay, Calcutta, Lahore, Nagpur, Patna and Shillong, beginning on Monday, the 2nd September, 1940, and the following vacancies will be filled on the result thereof in the several selection areas :—

(a) United Provinces	1
(b) Bombay and Sind	1
(c) Bengal	2
(d) Punjab	1
(e) Central Provinces	1
(f) Bihar and Orissa	1
(g) Assam	1

2. A limited competitive examination will be held on the same date and jointly with the general examination at Calcutta under Part III-A of the Indian Police (Recruitment) Rules, 1927 as amended, for the following vacancy :—

Bengal .. .. .. One for a Muhammadan.

The filling of this vacancy will be conditional on the results of the general competitive examination.

GGP

3. A candidate must be eligible to appear in a selection area for which an examination has been announced.

For the vacancies mentioned in 1 (*b*) above, candidates both from Bombay and Sind, and for the vacancy mentioned in 1 (*f*) above, candidates from both Bihar and Orissa are eligible to compete.

4. The qualifications of candidates and the subjects, for both examinations, will be as prescribed in the rules and regulations appended hereto.

5. Candidates selected for admission will be informed at what time and place they should present themselves.

6. Candidates are required to submit their applications in duplicate. Every application must be on the prescribed form and must reach the office of the Collector* or Deputy Commissioner of the District in which the candidate resides, or, if he is resident in a State in India, or in a tribal area or territory adjacent to India of the Political Officer or Agent, on or before the 1st April, 1940. Applications will be for warded by the Collector* Deputy Commissioner, Political Officer or Political Agent, as the case may be to the Provincial Government of the Governor' sprovince in the selection area for which the applicant is a candidate. Copies of the Application Form, together with the Rules, Regulations and Syllabus of the examination may be obtained from the Provincial Government of the Province, or the Political Officer or Agent, as the case may be.

NOTE.—Candidates who are in Government service at the time of application (whether in a permanent or temporary capacity) should obtain and attach to the application the permission of the Head of their Departments in accordance with the orders containted in the Government of India, Home Department Notification No. F. 510-31-Establishments, dated the 7th June, 1934.

7. Any person who has appeared at an examination the passing of which will render him eligible to appear at the Indian Police Examination, but has not been informed of the result, may apply for admission to the latter examination. A candidate who intends to appear at such a qualifying examination may also apply, provided the qualifying examniation is to be concluded before the commencement of the Indian Police Examination. His application will be accepted provisionally if he is eligible in all other respects and he will be required to furnish before the 1st July, 1940, to the Provincial Government, or thereafter to the Federal Public Service Commission, but not later than the date on which the results are ready for communication to the Government of India, proof of having passed such qualifying examination.

8. Candidates must have been born not earlier than the 2nd August 1918, and not later than the 1st August. 1920. THESE AGE LIMITS CAN IN NO WAY BE RELAXED.

9. No allegation that an Application Form or a letter respecting such form has been lost or delayed in the post will be considered unless the person making such allegation produces a Post Office Certificate of posting. Candidates who delay their applications till a late date do so at their own risk.

10. A candidate for whom a declara tion under section 262 (3) of the Government of India Act, 1935, is necessary [see rule 6 (*ii*)] should take immediate steps to obtain the requisite declaration. He will not be appointed unless he has obtained the declaration.

11. Candidates should state the name of the examination for which they have applied in all correspondence with the Federal Public Service Commission.

12. Only successful candidates will be examined medically. Candidates are recommended to consult a Civil Surgeon as to their physical fitness before entering for the examination. The Regulations for physical examination are published for the convenience of candidates and in order to enable them to ascertain the probability of their coming up to the required physical standard.

E. CONRAN-SMITH,

Secretary to the Government of India.

*In the case of Calcutta, the Commissioner of Police.

THE INDIAN POLICE (RECRUITMENT) RULES, 1927, AS SUBSEQUENTLY AMENDED.

* * * * *

PART III.

APPOINTMENT BY GENERAL COMPETITIVE EXAMINATION IN INDIA.

6. A candidate must be a male and either—

(i) a British subject of Indian domicile whose father (if alive) is a British subject, or a subject of a State in India, or (if dead) was at the time of his death either a British subject or a subject of a State in India, or a person in the permanent service of the Crown, or a person who had retired from that service, or

(ii) a subject of an Indian State or a native of a tribal area or territory adjacent to India in respect of whom a declaration has been made under section 262 (3) of the Government of India Act of 1935.

Provided that in the case of a British subject the requirements of this rule may be waived by the Secretary of State if he is satisfied that their observance would occasion exceptional hardship, and the candidate is so closely connected by ancestry or upbringing with His Majesty's dominions as to justify special treatment.

7. A candidate must be in good mental and bodily health and free from any physical defect likely to interfere with the efficient performance of the duties of a member of the Indian Police, and a candidate who is found after examination by a Medical Board not to satisfy these requirements will not be appointed.

8. A candidate must satisfy the Federal Public Service Commission that his character is such as to qualify him for employment in the Indian Police.

9. A candidate must have attained the age of 20 and not have attained the age of 2? on the first day of August in the year in which he is selected for admission to the Competitive Examination.

10. A candidate must hold a Degree of a University* approved by the Governor-General in Council or have passed the Diploma Examination in the 1st or 2nd Division from the Aitchison College, Lahore, the Mayo College, Ajmer, the Daly College, Indore, the Rajkumar College, Rajkot, or the Rajkumar College, Raipur, or have passed the Cambridge Higher School Certificate examination. In exceptional cases the Federal Public Service Commission may, on the recommendation of the Provincial Government, treat as a qualified candidate a candidate who, though not possessing any of the foregoing qualifications, has passed examinations conducted by other institutions of a standard which in the opinion of the Federal Public Service Commission justifies his admission to the examination.

11. (1) For the purposes of the examination the Governor-General in Council shall constitute selection areas, and every candidate shall be assigned to an area, in which he is resident or in which he is treatad as resident.

(2) For the purpose of these rules a candidate is resident in the selection area in which his parents (or surviving parent) have their permanent residence at the date of his application, or, if both his parents are dead, in the selection area in which he himself ordinarily resides otherwise than for the purpose of his own education provided that the Federal Public Service Commission may in special circumstances allow a candidate to be treated as resident in another selection area.

(3) Each of the selection areas mentioned in sub-rule 2 of this rule shall include such Indian States or parts of an Indian State or States, as the Governor-General in Council may consider to be most closely united, having regard to considerations of race, language, etc., to the parts of British India included in the selection area.

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*The following Universities have been approved by the Governor-General in Council, *viz*:—

Indian Universities.

Any University incorporated by an Act of the Central or a Provincial Legislature in India.

The Mysore University.

The Osmania University.

English and Welsh Universities.

The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Sheffield and Wales.

Scotch Universities.

The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.

Irish Universities.

The University of Dublin (Trinity College).

The Queen's University of Belfast.

(4) A candidate who has competed, or has been accepted as eligible to compete, in any one selection area cannot thereafter compete in any other selection area.

12. (1) In each selection area a Selection Committee shall be constituted by the Provincial Government and shall perform in accordance with arrangements made by the Provincial Government and approved by the Federal Public Service Commission the functions hereinafter assigned to it. Every Selection Committee shall include at least one unofficial member. The Federal Public Service Commission shall be entitled to appoint one of their members to act as a member of any Selection Committee.

(2) For the purpose of this rule the Provincial Government means the Provincial Government of the Governor's province which constitutes, or is included in, the selection area.

(3) The Selection Committee shall examine every application from a candidate assigned to the area for which they have been constituted, and shall interview every candidate who appears to be qualified under these rules for appointment to the Indian Police.

(4) The Selection Committee shall make a list of those persons whom they recommend for admission to the examination. They shall include in the list no candidate whom, having regard to his personality, character, physique and general suitability as shown by his previous career, they do not consider in all respects suited for appointment to the Indian Police in the selection area. They shall also exclude from the list any candidate with regard to whom they are satisfied that he will not qualify in the written examination. The Selection Committee shall award, in respect of the interview to those candidates whom they recommend for admission to the examination, marks not exceeding the number of marks mentioned in the regulations made under these rules and the marks so awarded shall be added to the marks gained at the written examination.

(5) Each Selection Committee shall send its list of recommended candidates to the Provincial Government, who shall forward it to the Federal Public Service Commission with such observations as they may desire to make. The candidates so recommended shall be admitted to the examination unless they are disqualified under the rules or are excluded by the Federal Public Service Commission on the recommendation of the Provincial Government. To every candidate selected for admission to the examination, the Federal Public Service Commission shall give a certificate of having been so selected and no person to whom such certificate has not been given shall be admitted to the examination.

13. No recommendations except those invited in the form of application will be taken into consideration. Any attempt on the part of a candidate to obtain support for his application by other means may disqualify him for selection.

14. The Competitive Examination shall be conducted in accordance with regulations made by the Governor-General in Council and such fees may be charged to candidates as may be prescribed in those regulations.

15. A list of the candidates shall be made out for each area in order of their proficiency as disclosed by the aggregate marks finally awarded to each candidate and in that order so many of the candidates up to the determined number of appointments in each area as are found by the Federal Public Service Commission to be qualified by examination shall be declared to be successful candidates for the Indian Police, provided that the Governor-General in Council is satisfied that they are duly qualified in other respects.

PART III-A.

APPOINTMENT BY LIMITED COMPETITIVE EXAMINATION IN INDIA.

16. (1) Candidates for appointment under this part shall possess the qualifications required of candidates for appointment under Part III and such additional communal or other qualifications as may be specified by the Governor-General in Council, and shall be selected and appointed in the manner prescribed by the rules contained in part III, all the provisions of which shall, save as provided in this rule, be applicable. The examination of candidates for appointment under this Part shall be held either jointly with the examination held under Part III or separately, as the Federal Public Service Commission may decide. If the examination is held jointly a separate list of candidates to be appointed under this part shall be made in accordance with Rule 15 for each area affected.

(2) When announcing that a limited competitive examination is to be held jointly with a general competitive examination, the Governor-General in Council may also announce that the making of appointments by means of that examination will be contingent or conditional upon the result of the general competitive examination to be held

jointly with it: and, in such cases, the appointments, if any, to be made by means of the limited competitive examination shall be made in accordance with the terms of such announcement.

Regulations made by the Governor-General in Council under the Indian Police (Recruitment) Rules, 1927, as subsequently amended.

1. Candidates shall apply before such date, to such person and in such manner as the Governor-General in Council shall prescribe.

2. (*a*) The Governor-General in Council has constituted the following selection areas :—

(1) The Presidency of Madras and Coorg.

(2) The Presidency of Bombay.

(3) Sind.

(4) The Presidency of Bengal.

(5) The United Provinces and Ajmer-Merwara.

(6) The Punjab, Baluchistan and Delhi.

(7) Bihar.

(8) Orissa.

(9) The Central Provinces.

(10) Assam.

(11) The North-West Frontier Province.

(*b*) The Indian States have been allocated as follows :—

Group No.	Indian States.	Selection Areas.
1	Mysore	Madras and Bombay.
2	Hyderabad	Bombay, Central Provinces and Madras.
3	Western India States, Gujerat and Deccan States.	Bombay.
4	Kashmir and States in the Punjab States Agency except Khairpur and Tehri (Garhwal).	Punjab.
5	Rajputana States	Bombay, United Provinces and Punjab.
6	Central India States ..	Bombay, Central Provinces and United Provinces.
7	Gwalior	Central Provinces, United Provinces and Bombay.
8	Baluchistan States	Punjab.
9	Manipur	Assam.
10	North-West Frontier States and adjacent tribal areas.	North-West Frontier Province.
11	Sikkim	Assam and Bengal.
12	States in the Eastern States Agency except Cooch Bihar and Tripura.	Central Provinces and Bihar and Orissa.
13	Madras States	Madras.
14	Khairpur State	Sind.
15	Tehri (Garhwal), Rampur, Benares ..	United ovinces.
16	Cooch Bihar, Tripura	Bengal.

3. Before the written examination is held, there will be a *viva voce* test by a Selection Committee (*Vide* Rule 12) the maximum number of marks for which will be 400.

The candidates admitted to the written examination will be examined in India, at such time and such place or places as the Governor-General in Council shall direct, in the following subjects each of which will carry the marks noted against it :—

Section A.—To be taken by all candidates :—

—	Marks.	—	Marks
(1) (*a*) English, Paper I (Essay)	150	(3) Indian History	150
(*b*) English, Paper II	150	(4) Elementary Mathematics	150
(2) Geography	150	(5) General knowledge	150

Section B.—Candidates are allowed to take not more than two of the following :—

—	Marks.	—	Marks.
(6) Sanskrit	200	(14) Zoology	200
(7) Arabic	200	(15) Higher Mathematics	200
(8) Persian	200	(16) Political Economy	200
(9) Latin	200	(17) English Language and Literature ..	200
(10) French	200	(18) Constitutional Law	200
(11) Physics	200	(19) Criminal Law and Procedure ..	200
(12) Chemistry	200	(20) British History	200
(13) Botany	200	(21) Political Science	200

4. The standard and syllabus of the examination shall be such as the Federal Public Service Commission shall prescribe and the Commission shall, if they think it desirable, determine what shall be the qualifying marks in all or any of the subjects of examination.

5. From the marks assigned to candidates in each subject such deduction will be made as the Federal Public Service Commission may consider necessary in order to secure that no credit is allowed for merely superficial knowledge.

6. If a candidate's handwriting is not easily legible a deduction will be made on this account from the total marks otherwise accruing to him.

7. Credit will be given for good English, including orderly, effective and exact expression combined with due economy of words, in all the subjects of the examination and not only in the papers which are specially devoted to English.

8. Candidates must pay the following fees :—

A.—To the Federal Public Service Commission :—

(*i*) Rs. 7-8-0 with the application form,

(*ii*) Rs. 50 immediately on receipt of an admission certificate from the Federal Public Service Commission.

(Only Treasury Receipts for these amounts will be accepted by the Federal Public Service Commission.)

B—To the Provincial Government—

Rs. 16 before examination by a Medical Board in the case of successful candidates.

No claim for a refund of these fees will be entertained, nor will they be held in reserve for subsequent examination or selection.

NOTE 1.—When a limited competitive examination is held jointly with a general one, a candidate for both need submit only one application (but in duplicate) and pay only one application fee.

NOTE 2.—The attention of candidates is drawn to the following extract from the Agreement which successful candidates, if appointed as probationers, are required to sign after appointment :

" That he will continue in the service of the Government at any place or places to which he may be ordered from time to time to proceed, and will at all times employ himself, wholly, efficiently and diligently under the orders and instructions of the Government, and of the officers who may be placed over him, as an officer of Police.

C. J. W. LILLIE,

Deputy Secretary to the Government of India.

REFORMS OFFICE.

NOTIFICATION.

New Delhi, the 8th February, 1940.

No. F. 14/40-G.—The following Order of the King's Most Excellent Majesty in Council is published for general information :—

THE GOVERNMENT OF INDIA (GOVERNORS' ALLOWANCES AND PRIVILEGES) (AMENDMENT) ORDER, 1939.

AT THE COURT AT BUCKINGHAM PALACE

The 3rd day of November, 1939.

PRESENT

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS in the exercise of the powers conferred on Him by paragraphs two to four of the Third Schedule to the Government of India Act, 1935, His Majesty in Council was pleased to make the Government of India (Governors' Allowances and Privileges) Order, 1936, and to amend the same by the Government of India (Governors' Allowances and Privileges) (Amendment) Order, 1938 (which Order as so amended is hereinafter referred to as "the Principal Order"):

AND WHEREAS by sub-section (2) of section three hundred and nine of the said Act His Majesty in Council is empowered to vary any Order in Council previously made under the said Act:

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of sub-section (1) of section three hundred and nine of the said Act and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

NOW, THEREFORE, His Majesty, in the exercise of the said powers, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. This Order may be cited as "The Government of India (Governors' Allowances and Privileges) (Amendment) Order, 1939."

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. For the proviso to sub-paragraph (1) of paragraph 6 of the Principal Order, the following shall be substituted:—

> "Provided that if, when the Governor assumes office, the period which has elapsed since his predecessor assumed office (Acting Governors being disregarded) falls short of five years, the maximum so specified shall be decreased by such amount as the Secretary of State may by special order determine".

4. In sub-paragraph (1) of paragraph 7 of the Principal Order—

(*i*) At the end of proviso (i) there shall be inserted the words "and any deferred pay due on his retirement to any member of the Governor's Bodyguard".

(*ii*) In proviso (*i*—*a*) after the word "any" where it appears for the second time there shall be inserted the words "leave allowances and".

5. Sub-paragraph (2) of paragraph 8 of the Principal Order shall be deemed to have effect, and always to have had effect, as though the following were substituted for it :—

"(2) Where payment is made in sterling the payment shall be made at the rate of one shilling and six pence per rupee, or, if any other rate of exchange is fixed by the Secretary of State for the payment of leave allowances of other persons in the service of the Crown in India, at that rate."

6. For the Third Schedule to the Principal Order, the following shall be substituted :—

"MAXIMUM ALLOWANCES TO GOVERNORS FOR RENEWALS OF FURNISHINGS OF OFFICIAL RESIDENCES.

	Rs.
Madras	70,000
Bombay	1,15,000
Bengal	1,02,500
The United Provinces	20,000
The Punjab	15,000
Bihar	22,500
The Central Provinces and Berar	14,500
Assam	5,000
The North-West Frontier Province	8,750
Orissa	12,500
Sind	5,000"

7. In the Fourth Schedule to the Principal Order—

(*i*) For the figures "1,12,000" (which indicate the maximum yearly amount charged on the revenues of the Province of Madras in respect of the Military Secretary and his establishment), the figures "1,19,300" shall be substituted.

(*ii*) For the figures "1,26,000", "78,000" and "1,00,000" (which respectively indicate the maximum yearly amount charged on the revenues of the Provinces of Madras, Bombay and Bengal in respect of the Bodyguard), the figures "1,24,000", "77,400" and "98,500" respectively shall be substituted.

(*iii*) For the figures "1,00,000" and "21,700" (which respectively indicate the maximum yearly amount charged on the revenues of the Provinces of Bengal and the Punjab in respect of Contract Allowance), the figures "1,10,000" and "24,100" respectively shall be substituted.

(*iv*) For the figures "60,000" (which indicate the maximum yearly amount charged on the revenues of the Province of the Punjab in respect of tour expenses), the figures "57,600" shall be substituted.

8. The amendments made by paragraph 8 of this Order shall have effect from the first day of November, nineteen hundred and thirty-nine and those made by paragraphs 4 (*i*), 4 (*ii*), and 7 (*ii*) from the first day of April, nineteen hundred and thirty-eight.

Rupert B. Howorth.

V. P. MENON,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 7th February, 1940.

No. D./738-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 26th January, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ...	13,14,50,000
Deposits :—		(b) Legal Tender in Burma only ...	13,05,000
(a) Government—		Rupee Coin	4,94,006
(1) Central Government of India.	5,37,07,000	Subsidiary Coin	3,78,000
		Bills Purchased and Discounted—	
(2) Government of Burma ...	2,79,51,000	(a) Internal	...
(3) Other Government Accounts.	7,08,76,000	(b) External	...
(b) Banks	19,16,77,000	(c) Government Treasury Bills ...	7,18,79,000
(c) Others	1,95,05,000	Balances held abroad*	17,22,76,000
Bills payable	8,95,000	Loans and Advances to Governments ...	1,00,00,000
Other Liabilities	59,47,000	Other Loans and Advances	...
		Investments	7,55,40,000
		Other Assets	72,36,000
	47,05,58,000		47,05,58,000

*Includes Cash and Short-term Securities.

Dated the 31st day of January, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 26th day of January, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	13,27,55,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India ...	41,54,48,000	
(a) Legal Tender in India.	2,25,07,31,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	12,76,52,000		Sterling Securities ...	1,07,50,11,000	
			Total of A		1,51,91,57,000
Total Notes issued		2,51,11,38,000	B. Rupee Coin		60,84,90,000
			Government of India Rupee Securities. ...		38,34,91,000
			Internal Bills of Exchange and other commercial Paper.		...
Total Liabilities ...		2,51,11,38,000	Total Assets ...		2,51,11,38,000

Ratio of Total of A to Liabilities : 60·497 per cent.

Dated the 31st day of January, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES)

NOTIFICATIONS.

SALT.

New Delhi, the 10th February, 1940.

No. 3.—In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to direct that, with effect from the 1st April, 1940, the following further amendment shall be made in the notification of the Government of India in the Finance Dapartment (Central Revenues), No. 1-Salt, dated the 12th January, 1935, namely :—

For the preamble to the said notification, the following preamble shall be substituted, namely :—

" In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882) and in supersession of the notification of the Government of India in the Finance Department (Central Revenues), No. 4, dated the 4th February, 1928, the Central Government is pleased to remit the duty imposed under clause (*a*) of the said section (1) on salt which has become liable to duty under the said clause anywhere in British India when such salt is used in the territories within the jurisdiction of the Collector, Central Excises and Salt, North-Western India, hereinafter referred to as the Collector, or in any Indian State adjoining the said territories, and (2) on salt which has become liable to duty, under the said clause within the Collector's jurisdiction when such salt is used outside that jurisdicton for any industrial purpose other than its use in the preparation of refined salt or black salt otherwise known as saunchal salt or the curing or tanning of hides and skins or as an ingredient or preservative in any article of food or drink, subject to the following rules, namely : —".

No. 4.—In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to remit, with effect from the 1st April, 1940, the duty imposed under clause (*a*) of the said section on salt (*i*) produced at the salt source of Khewra or Sambhar or (*ii*) imported by land at Calcutta, when such salt is issued in accordance with rules made by the Central Board of Revenue with the previous sanction of the Central Government, for use in curing or tanning hides and skins in territories included within (1) the Provinces of Bengal, Assam, Behar, United Provinces, Punjab, North-West Frontier Province, Central Provinces and Berar, Delhi, Ajmer-Merwara and (2) any Indian State adjoining the said Provinces, after having been rendered unfit for human consumption by admixture with such denaturants as may be prescribed by the Central Board of Revenue in this behalf.

R. L. GUPTA,

Deputy Secretary to the Government of India.

CENTRAL BOARD OF REVENUE

NOTIFICATIONS

SALT.

New Delhi, the 10th February, 1940.

No. 2.—In pursuance of the notification of the Government of India in the Finance Department (Central Revenues), No. 3-Salt, dated the 25th March, 1939, and of item No. 25 (2) of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), the Central Board of Revenue, with the previous sanction of the Central Government, directs that, with effect from the 1st April, 1940, the following further amendment shall be made in its Notification No. 5-Salt, dated the 25th March, 1939, namely :—

In the preamble to the said notification—

(1) for the figures, letter and word " 1st April, 1939 " the figures, letters and word " 1st April, 1940 " shall be substituted ; and.

(2) for the words " other than the preparation of refined salt ", the words other than its use in the preparation of refined salt or the curing of hides and skins " shall be substituted.

No 5.—In pursuance of the notification of the Government of India in the Finance Department (Central Revenues) No. 4, dated the 10th February, 1940, and of item No. 25 (2) of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934) and in supersession of its notification, No. 7-Salt, dated the 25th March, 1939, the Central Board of Revenue, with the previous sanction of the Central Government, hereby makes with effect from the 1st April, 1940, the following rules to govern the issue of salt produced at the satl source of Khewra or Sambhar or imported by sea or land at Calcutta for use in curing or tanning hides and skins in territories included within (1) the Province of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier Province, Central Province and Berar, Delhi, Ajmer-Merwara and (2) any Indian State adjoining the said Provinces after having been rendered unfit for human consumption in accordance with the provisions of rule 4 of the said rules, namely :—

Rules.

1. These rules may be called the Northern India Industrial (Denatured) Salt Rules, 1939.

2. In these rules, unless there is anything repugnant in the subject or context—

(*i*) " Collector" means the Collector, Central Excise and Salt, North-Eastern-India or North-Western India as the case may be.

(*ii*) " Assistant Collector " means an Assistant Collector, Central Excises and Salt Department, within or nearest whose jurisdiction a factory or works which indents for denatured salt may be situated or any other officer who may be authorised by the Collector to exercise the powers of an Assistant Collector with reference to that territory.

(*iii*) " Denatured salt " means salt rendered unfit for human consumption by admixture with the denaturants and in proportions prescribed in rule 4.

(*iv*) " Northern India " means the Provinces of Bengal, Assam, Bihar, United Provinces, Punjab, North-West Frontier Province, Central Provinces and Berar, Delhi and Ajmer-Merwara.

3. Every manufacturer engaged in the curing or tanning of hides and skins and intending to use denatured salt for that industry and wishing to be admitted to the concession shall make an application in Form A appended to these Rules to the Collector within whose jurisdiction his factory or works lie. If the manufacturer wishes the concession to extend to more than one factory or works a separate application shall be made for each such factory or works. The concession granted for one factory or works shall not be transferred to another factory or works. The said Collector shall himself deal with the application if the salt applied for is denatured within his jurisdiction or shall pass it on to the other Collector within whose jurisdiction the salt applied for is denatured :

Provided that any person having his factory or works within an Indian State adjoining the British Indian territories included in the definition of " Northern India " in rule 2, shall, submit his application to the Collector within whose jurisdiction the salt required is denatured, through the Political Officer of the State concerned, and all such applications shall be referred by the said Collector to the Central Board of Revenue for sanction.

4. Salt shall be rendered unfit for human consumption by mixing one pound avoirdupois of napthaline (commercial) and ·01 lb. of a blue or green water soluble colour with every maund of salt, or by mixing the salt with such other denaturant and in such proportions as the Central Government shall hereafter determine.

5. Denatured salt shall be issued only from the salt sources at Sambhar and Khewra and the Sulkia Salt Golas. A manufacturer may take delivery of denatured salt through an agent approved by the Collector.

6. *Sambhar/Khewra.*—(*a*) The operation of mixing the denaturants wit salt shall be conducted under the supervision of an officer deputed by the officer in charge of the Sambhar/Khewra salt source and such officer shall ensure that not less than the prescribed quantity of denaturants is used and that they are properly mixed with the salt.

(*b*) When the manufacturer desires to take delivery of denatured salt from the source at Sambhar or Khewra, he shall deposit he price of the

denatured salt, as fixed from time to time by the Collector, Central Excises and Salt, North-Western India, together with despatch and departmental charges, in the nearest British Indian treasury, under the authority of the officer in charge of the source. Not less than a wagon load (550 maunds in the case of Khewra and 295 maunds in the case of Sambhar) shall normally be issued at one time from the salt Depôt at either source. Denatured salt shall be issued in bags, which may be supplied by the manufacturer or his agent, or by Government on deposit of the price of the bags together with the charges specified above. The bags shall be of a distinctive red colour or bear such other distinguishing mark as may be prescribed by the Collector by special order.

7. *Sulkia Salt Golas.*—(*a*) The operation of mixing the denaturants with salt at the Sulkia Salt Golas shall be carried out at the cost of the manufacturer and shall be supervised by a special officer, who shall be deputed by the officer in charge of the Golas at the expense, not exceeding Rs. 8 a day, of the person applying for his services. The Inspector or other officer in charge shall ensure that not less than the prescribed quantity of denaturants is used, and that it is properly mixed with the salt.

(*b*) When a manufacturer, whose application under rule 3 has been granted, intends to denature salt under sub-rule (*a*) above, he shall give not less than 24 hours' notice to the officer in charge of the Sulkia Salt Golas.

8. Before permitting the removal of the denatured salt either from the depôt at the salt sources at Sambhar or Khewra or from the warehouse at Sulkia, the officer in charge or an officer deputed by him for this purpose shall satisfy himself that the process of denaturation has been properly performed and shall also require the manufacturer to furnish a written guarantee that the salt is required and will be used in the process of tanning or curing hides and skins and that every precaution will be taken to prevent the salt from being stolen or from being restored to a condition fit for human consumption.

9. (*a*) The manufacturer shall maintain a register in Form B appended to these rules.

(*b*) The premises of the factory or works may be entered upon and examined at any time by any officer of the Central Excises and Salt Department, authorised by the Collector within or nearest whose jurisdiction the factory or works lie and due facilities for examining the manufacturer's salt register as well as for checking the stock of salt received, expended and in hand shall be afforded by the manufacturer and all other persons employed by him.

10. The manufacturer shall submit a monthly statement in the said Form B to the Assistant Collector not later than the 10th of the month following that to which it relates.

11. In the event of a breach of any of these rules by the manufacturer or there being reason to believe that the concession is in any manner being abused, or that an attempt has been made to restore the denatured salt, to a condition fit for human consumption, the authority which sanctioned the concession of obtaining denatured salt may forthwith withdraw it and cancel the authorisation of the agent to deal in denatured salt. The manufacturer shall, on demand, pay duty on any salt believed to have been restored to a condition fit for human consumption or for which he is unable to account to the satisfaction of the Assistant Collector. The balance of duty-free denatured salt remaining with the manufacturer shall also be liable to confiscation.

12. An appeal shall lie from any order made under these Rules by an Assistant Collector to the Collector. No appeal shall lie from an appellate order of the Collector, but an appeal shall lie from any original order passed by him to the Central Board of Revenue :

Provided that no appeal shall be admitted unless it is submitted within one month of the order appealed against through the officer against whose order it is an appeal and is accompanied by an authenticated copy of the said order.

FORM A.

(*Vide* Rule 3.)

Form of application.

1. Name (State whether sole proprietor, partner or limited Co.)
2. Business.
3. Address.
4. Quantity of commodity produced ;

Monthly

Quarterly

Yearly

5. Estimated consumption of denatured salt.
6. Whether holder of any previous concession.
7. Do you propose to take salt from Khewra

Sambhar

Calcutta ?

8. Do you propose to take salt direct from source or through an Agent ? If the latter state the Agent's name.
9. Name of Bankers.

Form of declaration by the applicant.

I hereby declare that the above particulars are true to the best of my knowledge and belief and that I have read the rules publised in the notification of the Central Board of Revenue No. , dated the and that I will abide by the conditions laid down therein.

(Signed.)

FORM B.

[*Vide* rules 9 and 10.]

Form of Denatured Salt Return.

Statement showing quantities of denatured salt purchased, expended and in store ogether with products treated by ______ for the month of ______

Date.	Opening balance of Salt.	Receipt.		Total quantity of salt in hand.	Expenditure.	Closing Balance.	Articles treated.
		Through authorised agent.	Direct from source or at Golas.				No. Weight or quantity.
	Mds. Srs. Ch.	Mds. Srs. Ch.	Mds. Srs. Ch.	Mds. Srs. Ch.	Mds. Srs. Ch.	Mds. Srs. Ch.	

Signature ______

Manufacturer.

Manager.

Date ______

R. L. GUPTA,

First Secy., Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE (WAR).

New Delhi, the 10th February, 1940.

No. 65-C. W. (20)/39.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce No. 65-C. W. (20)/39, dated the 25th November, 1939, namely :—

For clause (*i*) of the said notification the following clause shall be substituted, namely :—

" (*i*) any goods exported under the orders of the Central Government or of such Officers as may be appointed by the Central Government in this behalf."

No. 66-C. W. (3)/39.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the import into India, with effect from the 10th March, 1940, of all goods consigned from any country specified in the First Schedule hereto annexed unless Certificates of Origin and Interest in the form prescribed in the Second Schedule are presented in respect of such goods to the Collector of Customs at the port of import :

Provided—

(1) that no such certificate shall be valid unless it states that of the cost of the goods described therein not more than 25 per cent was derived from materials grown or produced or from work done within enemy territory ;

(2) that this prohibition shall not apply—

(*i*) to goods imported in pursuance of clause (*a*) of the proviso to sub-rule (*1*) of rule 98 of the Defence of India Rules ;

(*ii*) to any particular consignments of which the Collector of Customs authorises delivery upon security being given for an amount not exceeding three times the value of the goods for production within such time as he may prescribe of a Certificate of Origin and Interest in the form prescribed, or of an authority issued under the provision specified in the preceding clause ;

(*iii*) to any goods which are the *bona fide* personal or household effects of persons entering India ; and

(*iv*) to any goods proved to the satisfaction of the Collector of Customs to have left the place from which they were last consigned for India not later than the 10th March, 1940.

FIRST SCHEDULE.

Albania.	Liechtenstein.
Belgium and Luxemburg.	Lithuania.
Bulgaria.	Netherlands.
Denmark.	Norway.
Estonia.	Portugal.*
Finland.	Roumania.
Greece.	San Marino.
Hungary.	Spain.*
Iceland.	Sweden.
Italy.	Switzerland.
Latvia.	Turkey.
	Yugoslavia.

*Excluding insular territories in the Atlantic Ocean.

SECOND SCHEDULE.

CERTICIATE OF ORIGIN AND INTEREST.

I, ______________ His Majesty's Consul-General/Consul/Vice-Consul at ______________ hereby certify that A (name of applicant) B (occupation of applicant) residing at ______________ has declared before me that the merchandise designated below, which is to be shipped from ______________ to ______________, consigned to C (name* of consignee) D (occupation of consignee) resident at ______________ ______________ has not been grown, produced or manufactured in enemy territory; that no person who is an enemy, or with whom trading is prohibited under any law or proclamation for the time being in force, relating to trading with the enemy or relating to trading with persons of enemy nationality or associations, has any interest in such merchandise; and that he has produced to my satisfaction invoices or other trustworthy documents in proof thereof.

The present certificate must not be regarded as an absolute guarantee of the origin of the goods, which remain liable to seizure if they should prove on examination by the competent British authorities to be of enemy orign.

Number and Description of cases.	Marks and Numbers.	Weight or Quantity.	Total value.†	Contents.	Name of producer, grower or manufacturer.

*If desired, the word "order" may be inserted here instead.

†This column may be left blank if desired.

No part/Not more than (   ) per cent of the cost of these goods to the manufacturer is due to material and labour of enemy origin.

The goods covered by this certificate must be shipped within a period of not more than (__________) days from the date hereof.

(Signed) ______________.

(Signature of person declaring).

(Signed) ______________.

(Signature of Consular Officer).

Date ______________.

(Consular Fee stamp duly cancelled).

This certificate is valid for not more than (one, two, three, etc.), (bales, cases, hogsheads, etc.).

A. H. LLOYD,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

PART A.

(ARMY BRANCH).

New Delhi, the 10th February, 1940.

No. 160.—The following promotions are made, subject to His Majesty's approval :—

* * * * *

INDIAN MEDICAL SERVICE.

Lt.-Cols. to be Cols.

P. B. Bharucha, D.S.O., O.B.E., L. M. & S. (Bom.), F.R.C.S. (Eng.). Dated 6th October, 1939, with seniority from 30th July, 1933.

* * * * *

No. 164.—The following resignations and retirements are permitted, subject to His Majesty's approval :—

* * * * *

RETIREMENTS.

INDIAN MEDICAL DEPARTMENT.

Maj. (Sr. Asst. Surgn.) T. W. Traynor. Dated 1st December, 1939.

* * * *

Capt. (Sr. Asst. Surgn.) A. E. Mathews. Dated 9th January, 1940.

* * * * *

ZETLAND,
One of His Majesty's Principal
Secretaries of State.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEFECE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 10th February, 1940.

No. 324-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After sub-rule (*1*) of rule 66 of the said Rules, the following sub-rule shall be inserted, namely :—

"(*1a*) Any vessel requisitioned under the Requisitioning of Vessels Ordinance, 1939, shall be deemed to have been requisitioned by order of the Central Government under sub-rule (*1*)."

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 8th February, 1940.

No. L.-3090.—In exercise of the powers conferred by section 7 of the Employment of Children Act, 1938 (XXVI of 1938), the Central Government is pleased to make the following rules, the same having been previously published as required by sub-section (*1*) of the said section, namely :—

RULES.

1. These rules may be called the Employment of Children (Federal Railways) Rules, 1940.

2. In these rules, "the Act" means the Employment of Children Act, 1938 (XXVI of 1938).

3. An Inspector appointed by the Central Government may enter any place where persons are employed in any occupation connected with the transport of passengers, goods or mails on a federal railway, and may take on the spot or otherwise such evidence of any persons, and exercise such other powers of inspection, as he may deem necessary for carrying out the purposes of the Act.

4. Any medical practitioner registered under the Medical Act, 1858, or under any Act of any legislature in British India providing for the maintenance of a register of medical practitioners, may grant certificates of age in respect of young persons in employment or seeking employment in federal railways.

5. A certificate of age granted under rule 4 shall be in the form appended to these rules.

Form of Certificate.

(Rule 5).

Date

I hereby certify that I have personally examined (name)
son of
(caste, etc.)
residing at
and that he has completed his fifteenth year,
His descriptive marks are
Thumb-impression.

Medical Practitioner.

No. L.-3092.—In exercise of the powers conferred by section 6 of the Employment of Children Act, 1938 (XXVI of 1938), the Central Government is pleased to appoint the undermentioned persons to be inspectors for the purposes of the said Act in respect of federal railways :—

1. Conciliation Officer (Railways) and Supervisor of Railway Labour.
2. Deputy Supervisor of Railway Labour.
3. Inspectors of Railway Labour.

No. M.-826 (1).—The following draft of certain further amendments to the Petroleum Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4, sub-section (2) of section 5, sub-section (2) of section 14, sections 21 and 22 and sub-section (1) of section 29 of the Petroleum Act, 1934 (XXX of 1934), is published as required by sub-section (2) of section 29 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 15th March, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft Amendments.

I. In the said Rules—

(1) In Rule 115—

(a) in sub-rule (3), after the words " Chief Inspector " where they occur for the first time, the words " or an Inspector of Explosives " shall be inserted ;

(b) in sub-rule (3), where they occur for the second time and in sub-rules (4) and (5), after the words " Chief Inspector ", the words " or the Inspector of Explosives as the case may be " shall be inserted.

(2) In sub-rule (2) of rule 117, for the words " the District Authority ", the words " any licensing authority other than the Chief Inspector " shall be substituted.

(3) To sub-rule (1) of rule 119, the following proviso shall by added, namely :—

" Provided that a licence which has been granted by the Chief Inspector may be renewed without any alteration by an Inspector of Explosives duly authorised by the Chief Inspector in this behalf."

(4) For rule 122, the following rule shall be substituted, namely :—

' 122. *Appeals.*—(1) An appeal shall lie against any order refusing to grant, amend or renew a licence or cancelling a licence—

(i) to the Central Government when the order is passed by the Chief Inspector ;

(ii) to the immediate official superior to the District Authority if the order is passed by the District Authority ; and

(iii) to the Chief Inspector if the order is passed by the Inspector of Explosives.

(2) Every appeal shall be in writing and shall be accompanied by a copy of the order appealed against and shall be presented within 60 days of the order passed if preferred to the Central Government, and within 30 days in all other cases. "

(5) After rule 131, the following rule shall be inserted, namely :—

" 131A. *Executive control over authorities.*—Every authority other than the Central Government acting under this Chapter shall perform his duties subject to the control of the Central Government.

Provided that nothing in this rule shall be deemed to affect the powers of executive control of the Chief Inspector over the officers subordinate to him.

II. In the Schedules annexed to the said rules—

(1) In column 4 of Schedule I against Articles 4 and 6, after the words " The Chief Inspector " the words " or an Inspector of Explosives duly authorised by the Chief Inspector in this behalf " shall be inserted.

(2) In Schedule II, in Forms K and M, for the words " *Chief Inspector of Explosives in India*", the words " Licensing Authority " shall be substituted.

No. M.-826 (2).—The following draft of certain further amendments to the Carbide of Calcium Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and sub-section (1) of section 29 of the Petroleum Act, 1934 (XXX of 1934), as applied to Carbide of Calcium by the notification of the Government of India in the late Department of Industries and Labour, No. M.-826 (1), dated the 15th October, 1936, is published as required by sub-section (2) of section 29 of the said act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 15th March, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft Amendments.

I. In the said Rules—

(1) In rule 23, after the words "Chief Inspector" wherever they occur, the words "or an Inspector of Explosives" shall be inserted.

(2) In sub-rule (2) of rule 41, for the words "the District Authority", the words "any licensing authority other than the Chief Inspector " shall be substituted.

(3) To sub-rule (1) of rule 43, the following proviso shall be added, namely :—

" Provided that a licence which has been granted by the Chief Inspector may be renewed without any alteration by an Inspector of Explosives duly authorised by the Chief Inspector in this behalf".

(4) For rule 46, the following rule shall be substituted, namely :—

"46. *Appeals.*—(1) An appeal shall lie against any order refusing to grant, amend, renew a licence or cancelling a licence :—

(*i*) to the Central Government when the order is passed by the Chief Inspector ;

(*ii*) to the immediate official superior to the District Authority if the order is passed by the District Authority ; and

(*iii*) to the Chief Inspector if the order is passed by an Inspector of Explosives.

(2) Every appeal shall be in writing and shall be accompanied by a copy of the order appealed against and shall be presented within 60 days of the order passed if preferred to the Central Government, and within 30 days in all other cases."

(5) After rule 52, the following rule shall be inserted, namely :—

"53. *Executive control over authorities.*—Every authority other than the Central Government acting under this Chapter shall perform his duties subject to the control of the Central Government :

Provided that nothing in this rule shall be deemed to affect the powers of executive control of the Chief Inspector over the officers subordinate to him."

II. In the Schedules annexed to the said Rules—

(1) In column 4 of Schedule I against Article 2, after the words " the Chief Inspector " the words " or an Inspector of Explosives duly authorised by the Chief Inspector in this behalf" shall be inserted.

(2) In Schedule II in Form C, for the words " *Chief Inspector of Explosives in India* ", the words " Licensing Authority " shall be substituted.

No. M.-955.—In pursuance of clause (*b*) of rule 27 of the Coal Mines Safety (Stowing) Rules, 1939, the Central Government is pleased to fix 5 as the percentage which each Railway Administration shall be entitled to deduct, towards the cost of collection, from the total amount of excise duty collected by it under the said rules.

M. S. A. HYDARI,

Secretary to the Governmrnt of India.

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LAHORE, FRIDAY, FEBRUARY 23, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, THURSDAY, FEBRUARY 15, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

New Delhi, the 15th February, 1940.

No. 66-C. W. (3)/40.—The following Order of His Majesty in Council is published for general information:—

AT THE COURT AT BUCKINGHAM PALACE.

The 27th day of November, 1939.

PRESENT:

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS His Majesty has been compelled to take up arms against Germany in defence of the fundamental right of nations to a free and peaceful existence:

AND WHEREAS German forces have in numerous cases sunk merchant vessels, British, Allied and neutral, in violation of the rules contained in the Submarine Protocol, 1936, to which Germany is a party:

GOP

AND WHEREAS merchant vessels, British, Allied and neutral, have been sunk by mines laid by German forces indiscriminately and without notification, in contravention of the obligations of humanity and the provisions of the Hague Convention No. VIII of 1907 to which Germany is a party :

AND WHEREAS the sinking of these vessels has been effected without regard to their nationality or destination or to the nature, ownership or destination of their cargoes :

AND WHEREAS these acts have already resulted in grave loss of non-combatant life, British, Allied and neutral :

AND WHEREAS it is manifest that the German Government have deliberately embarked on a policy of endeavouring to destroy all seaborne trade between the Allied and other countries by a ruthless use of the forces at their disposal, contrary to the laws and customs of war, the rights of neutrals and the obligations of humanity :

AND WHEREAS this action on the part of the German Government gives to His Majesty an unquestionable right of retaliation :

AND WHEREAS the Allies of His Majesty are associated with Him in the steps now to be announced for restricting further the commerce of Germany :

NOW, THEREFORE, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. Every merchant vessel which sailed from any enemy port, including any port in territory under enemy occupation or control, after the 4th day of December, 1939, may be required to discharge in a British or Allied port any goods on board laden in such enemy port.

2. Every merchant vessel which sailed from a port other than an enemy port after the 4th day of December, 1939, having on board goods which are of enemy origin or are enemy property may be required to discharge such goods in a British or Allied port.

3. Goods discharged in a British port under either of the preceding Articles shall be placed in the custody of the Marshal of the Prize Court, and, unless the Court orders them to be requisitioned for the use of His Majesty, shall be detained or sold under the direction of the Court. The proceeds of goods so sold shall be paid into Court.

On the conclusion of peace such proceeds and any goods detained but not sold shall be dealt with in such manner as the Court may in the circumstances deem just : provided that nothing herein shall prevent the payment out of Court of any such proceeds or the release of any goods at any time (*a*) if it be shown to the satisfaction of the Court that the goods had become neutral property before the date of this Order, or (*b*) with the consent of the proper officer of the Crown.

4. The law and practice in Prize shall, so far as applicable, be followed in all cases arising under this Order.

5. Nothing in this Order shall affect the liability of any vessel or goods to seizure or condemnation independently of this Order.

6. For the purposes of this Order the words "goods which are of enemy origin" shall include goods having their origin in any territory under enemy occupation or control, and the words "goods which ..... are enemy property" shall include goods belonging to any person in any such territory.

7. Proceedings under this Order may be taken in any Prize Court having jurisdiction to which the Prize Court Rules, 1939 (*a*) apply.

8. For the purposes of this Order the words "British Port" mean any port within the jurisdiction of any Prize Court to which the Prize Court Rules, 1939, apply.

Rupert B. Howorth.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, FEBRUARY 17, 1940.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

New Delhi, the 15th February, 1940.

No. 4/40-P.—The following Statute is republished for general information :—

The Expiring Laws Continuance Act, 1939.

(3 & 4 GEO. 6, CH. 1.)

CHAPTER 1.

An Act to continue certain expiring laws.

[14th December, 1939.]

WHEREAS the Acts mentioned in the Schedule to this Act are in so far as they are in force and are temporary in their duration, limited to expire—

(a) in the case of all those Acts except the Special Areas (Amendment) Act, 1937, on the thirty-first day of December nineteen hundred and thirty-nine;

(b) in the case of the Special Areas (Amendment) Act, 1937, on the thirty-first day of March nineteen hundred and forty:

And whereas it is expedient to provide for the continuance, as in this Act mentioned, of those Acts and of the enactments amending or affecting the same:

Be it, therefore, enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) The Acts mentioned in the Schedule to this Act shall, to the extent specified in column three of that Schedule, be continued until the thirty-first day of December nineteen hundred and forty. Continuance of Acts in Schedule.

(2) Any unrepealed enactments which are temporary in their duration shall, in so far as they amend or affect the enactments continued by the foregoing provisions of this Act, be continued in like manner whether they are mentioned in the Schedule to this Act or not.

2. (1) This Act may be cited as the Expiring Laws Continuance Act, 1939. Short title and application to Northern Ireland.

(2) This Act shall apply to Northern Ireland in so far as it deals with any enactment relating to a subject with respect to which the Parliament of Northern Ireland has not power to make laws, but, save as hereinbefore provided, shall not apply to Northern Ireland.

SCHEDULE.

Session and Chapter.	Short title.	How far continued.	Amending Acts.
1	2	3	4
*	*	*	*
(3) 9 & 10 Geo. 5. c. 92.	The Aliens Restriction (Amendment) Act, 1919.	Section one	..
*	*	*	*

G. H. SPENCE,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

New Delhi, the 15th February, 1940.

No. 10/40.—In exercise of the powers conferred by subsection (3) of section 175 of the Government of India Act, 1935, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Home Department, No. F.-10/1/36-Judicial, dated the 23rd August, 1937, relating to the execution of contracts and assurances of the property, namely :—

In the said notification—

I. In part O, in the entries in the second column relating to items 1, 2 and 3, for the words "and Assistant Controllers of Purchase" the words "Assistant Controllers of Purchase and Deputy Controller of Jute (Purchase)" shall be substituted.

II. In Part OO, in the entry in the second column, the words 'the Deputy Controller of Jute (Purchase)' shall be omitted.

C. J. W. LILLIE,

Deputy Secretary to the Government of India.

POLICE.

The 12th February, 1940.

No. 74/12/39.—Mr. W. H. A. Rich, I. P., Punjab, Assistant Director, Intelligence, Government of India, Quetta, was compulsorily recalled to duty from leave outside India, with effect from the 31st August, 1939. The unexpired portion of his leave is cancelled from this date.

The 15th February, 1940.

No. 21/55/39.—In exercise of the powers conferred by sections 4 and 17 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Arms Rules, 1924, namely :—

For clause (*ii*) to rule 4 of the said Rules, the following clause shall be substituted, namely :—

"(*ii*) asphyxiating, poisonous, irritant or other gases and analogous liquids, materials or devices which are not used in any *bona fide* industrial process in India."

S. H. ZAHEER,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 14th February, 1940.

No. D./838-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 2nd February, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	13,47,88,000
Deposits :—		(b) Legal Tender in Burma only	12,27,000
(a) Government—		Rupee Coin	2,87,006
(1) Central Government of India.	5,65,73,000	Subsidiary Coin	3,17,000
		Bills Purchased and Discounted—	
(2) Government of Burma	1,92,80,000	(a) Internal	—
(3) Other Government Accounts.	7,06,27,000	(b) External	—
(b) Banks	19,04,58,000	(c) Government Treasury Bills	6,58,71,000
(c) Others	1,93,95,000	Balances held abroad*	17,29,16,000
Bills payable	7,48,000	Loans and Advances to Governments	15,00,000
Other Liabilities	67,33,000	Other Loans and Advances	—
		Investments	7,97,07,000
		Other Assets	72,01,000
	46,38,14,000		46,38,14,000

*Includes Cash and Short-term Securities.

Dated the 7th day of February, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 2nd day of February, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	13,60,15,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,26,50,11,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,42,79,000		Sterling Securities	1,10,50,11,000	
			Total of A		1,54,91,57,000
Total Notes issued		2,53,53,05,000	B. Rupee Coin		60,26,55,000
			Government of India Rupee Securities.		38,34,93,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Liabilities		2,53,53,05,000	Total Assets		2,53,53,05,000

Ratio of Total of A to Liabilities : 61·103 per cent.

Dated the 7th day of February, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

COMMUNICATIONS BRANCH.

The 15th February, 1940.

No. D./561-P. T./40.—The Governor-General in Council is pleased to direct that the following amendment shall be made in the Post Office 5-year Cash Certificates Rules, namely .—

After the fourth sentence of sub-rule (1) of rule 10 of the said Rules, the following sentence shall be inserted, namely :—

"The Post Office will not be responsible for any loss caused to the holder by another person obtaining possession of the Cash Certificate and fraudulently discharging it."

G. MOHAMMED,

Finance Officer, Communications.

RESOLUTION.

New Delhi, the 14th February, 1940.

No. F.-30(3)-R. II/39.—It is announced for general information that the rate of interest on deposits and also on balances at the credit of subscribers to the General Provident and other similar funds on the 31st March, 1940, as determined by the approved method (*vide* Government of India, resolution No. F.-37-V. R. II, dated the 6th December, 1930) is 3·25 per cent, and that this rate will be in force during the financial year beginning on the 1st April, 1940, except in the case of subscribers who are entitled, under the rules of the Funds, to a higher minimum rate of interest. The funds concerned are—

(1) The General Provident Fund.

(2) The Civil Engineers' Provident Fund.

(3) The Finance Department Provident Fund.

(4) The Police Department Provident Fund.

(5) The Geological Survey Department Provident Fund.

(6) The Opium Department Provident Fund.

(7) The Forest Department Provident Fund.

(8) The Contributory Provident Fund (India).

(9) The Civil Veterinary Department Provident Fund.

(10) The Madras Military Assistant Surgeons Provident Fund.

(11) The Indian Civil Service Provident Fund.

(12) The Indian Ordinance Department Provident Fund.

(13) The Special Provident Funds on bonus or contributory terms.

(14) The Indian Civil Service (Non-European Members) Provident Fund.

2. Necessary instructions will be issued separately by the Railway Department (Railway Board) concerning the rate of interest applicable during the year in question to the balances in the various Provident Funds under the control of that Department.

ORDERED that the Resolution be published in the *Gazette of India*.

R. S. SYMONS,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 17th February, 1940.

No. 2-A. (4)/40.—The names of persons who were enrolled on the Register of Accountants and of those who were included in the List of Registered Accountants entitled to train articled clerks during the period from the 2nd July, to the 31st December, 1939, are hereby notified for general information :—

LIST A.

Persons enrolled on the Register of Accountants.

*Indicates the names of those Accountants who do not hold Auditor's Certificates.

NOTE (*i*).—The date within brackets against a name is the date on which the Auditor's Certificate was granted.

NOTE (*ii*).—All accountants in the list whose names are not marked with (*) hold Auditor's Certificates valid until the 30th day of June, 1940.

NOTE (*iii*).—The figure in the beginning of each name indicates the Enrolment number of the Accountant.

819. Ananthanarayanan, Nurani Naganathan, 338, Dalhousie Street, Rangoon. (9-10-1939).

829. Basu, Sachindra Kumar, B.A. (Hons)., B.L., 68, Charakdanga Road, Calcutta. (9-12-1939).

817. Bhat, Gopalkrishna Madhavrao, Narayandas Mansion, 4th Floor, Opposite Venkateshwar Temple, 71, Fanaswadi, Bombay. (2-10-1939).

813. Bhatt, Devshanker Nagji, G.D.A., The Motipur Sugar Factory Limited, Motipur. P. O. District Muzaffarpur, Bihar, B. N. W. Railway. (26-8-1939).

830. Burton, Frederic Christopher, A.C.A., Messrs. A. F. Ferguson & Co. Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939).

815. Chatrath, Jagdish Raj, B.A., 28, Mozang Road, Lahore. (9-9-1939).

824. Dey, Mon Mohon, B. Com., A.S.A.A., Office of the Superintendent of Insurance, Old High Court Building, Madras. (2-11-1939).

822. Dhanyakumar, S., G.D.A., Yegambaram Pillai Street, Wellington Market Post, Nilgiris. (25-10-1939).

831. Farnfied, John Anthony, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939).

807. Gadre, Keshav Shankar, G.D.A., 252/4 "Sadashiv Niwas", Near Peru Gate, Sadashiv Peth, Poona. (2). (26-7-1939).

808. Goel, Vishwa Nath, B.A. Com., Phool Bhawan, Ajmere Gate, Delhi. (3-8-1939).

806. Jain Des Raj, B.A., A.S.A.A., A.C.A., Messrs. D. Jain & Co., 30, Lakshmi Mansions, The Mall, Lahore. (18-7-1939).

827. Jayaraman, Ramchandra, B.Com., 2/1/2, Rakhal Mukerjee Road, Bhowanipur, Calcutta. (4-12-1939).

832. Joshi, Dattatraya Damodar, 83, Navi Peth, Sholapur. (9-12-1939).

834. Kale, Purushottam Vinayak, B.A., LL.B., Messrs. Sorab S. Engineer & Co., 38, Hornby Road, Fort, Bombay. (18-12-1939).

818. Kalyanivala, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., Canteen Contractors Syndicate Ltd., Oriental Building, McLeod Road, Karachi. (2-10-1939).

820. *Kamat, Shamrao Damodar, G.D.A., Accountant, Ahmedabad Electricity Co., Ltd., Shahpur Road, Ahmedabad.

826. Kharwandikar, Shankar Vishnu, B.Com., G.D.A., 304, Girgaon Road, Bombay 2. (21-11-1939).

823. Madan, Jamshed Burjor, A.S.A.A., 40, Ballygunge Circular Road, Calcutta. (25-10-1939).

828. Maulik, Jagat Bandhu, B.Com., 3/6-A, Badurbagan Row, Amherst Street P. O., Calcutta. (7-12-1939).

812. Meher-Homji, Kaikhushroo Rustomji, G. D. A., "Hormuzd Mansion", Bai Motibai Street, Tardeo Road, Grant Road, Bombay. (23-8-1939).

809. Mistry, Gustad Phirozshaw, Moon Light Buildings, 134. Church Gate, Reclamation, Fort Bombay. (3-8-1939).

814. Narayanan, P., 34, Bhuta Nivas, No. 2, Matunga, Bombay. (26-8-1939).

810. Rao, Upadrasta Suryanarayana, G.D.A., Messrs. V. K. Upadrasta & Co., Bezwada, Madras Province. (3-8-1939).

821. Roy, Satyendra Chandra, B.Sc., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (18-10-1939).

816. Sambandamurthy, A., 8555/C, Distillery Road, Opposite Rivoli Talkies, Secunderabad. (2-10-1939).

825. Shah, Bhupendraray T. Ruwala Tekro, Surat. (21-11-1939).

811. Sundaram, Arumugamangalam Yagnamier, M.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (21-8-1939).

833. Viswasaratnam, Kola, 2, Sullivan's Garden, Mylapore, Madras. (18-12-1939).

835. Wadke, Anant Keroba, B.A., G.D.A., Messrs. A. F. Ferguson, & Co., Bank of Indore Building, Yeshwant Road, Indore City. (21-12-1939).

LIST B.

Persons included in the List of Registered Accountants entitled to train articled clerks.

Bandyopadhyay, Kaliprasanna, M.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca.

Chandiok, Jagdish Chander, A.C.A., Messrs. Walker, Chandiok & Co., Kashmere Gate, Delhi.

Ganapathy, Nilakanta Iyer, B.A., G. D.A., Messrs. Kuppuswamy & Ganapathy, 113, Armenian Street, Madras.

Nissim, Meyer Maurice, G.D.A.,
Messrs. M. M. Nissim & Co., Lakshmi
Building, Sir Phirozshah Mehta Road,
Fort, Bombay.

Oka, Ganesh Mahadeo, G.D.A.,
Messrs. G. M. Oka & Co., 180,
Budhwar Peth, Laxmi Road,
Poona 2.

Sen, Jatindranath, A.S.A.A.,
Messrs. J. Sen & Co., 5, Hastings
Street, Top Floor, Calcutta.

Taylor, Geoffrey Whitworth, A.C.A.,
Messrs. Lovelock and Lewes,
4, Lyons Range, Calcutta.

N. R. PILLAI,
Joint Secy. to the Govt. of India.

TREATIES (WAR).

The 17th February, 1940.

No. 44 (3)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of National General Insurance Company Limited, (incorporated in Stettin), Victoria Building, Parsee Bazaar Street, Fort, Bombay, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

A. H. LLOYD,
Secy. to the Govt. of India.

DEFENCE DEPARTMENT.

New Delhi, the 17th February, 1940.

PART B.

CANTONMENT REGULATIONS.

No. 212.—The following bye-laws regulating matters regarding which conditions may be imposed by licences granted under section 210 of the Cantonments Act, 1924 (II of 1924), framed by the Cantonment Board, Campbellpore, in exercise of the powers conferred by clause (*16*) of section 282 and section 283 of of the said Act, in supersession of the notification of the Government of the Punjab, Nos. 16829, dated the 14th June, 1933, and 15296, dated the 8th May, 1934, are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. A licence granted under section 210 of the Cantonments Act, 1924, to a person of the classes named in clauses (*a*) to (*j*), (*p*) and (*q*) of sub-section (*1*) of that section may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters :—

(*a*) the suitability and situation of the premises and the buildings in which the trade may be carried on;

(b) the medical inspection of the persons engaged in the business, their vaccination and inoculation, when necessary, and the cleanliness of their persons and clothing ;

(c) the maintenance in a clean and sanitary condition of the premises where the goods are prepared or sold and their protection against rats and other vermin ;

(d) the types and patterns of the vehicles, vessels, coverings and other apparatus to be used in the business and their maintenance in a clean and sanitary condition ;

(e) the ingredients to be used in the manufacture or preparation of the goods, and the places at which, and the manner in which, the goods may be exposed for sale ;

(f) the inspection and marking of the goods, the attachment of lables or other means of identification thereto, the seasons at which perishable goods may be sold, and the disposal of any goods found to be unwholesome ;

(g) the place at which, and the persons by whom, the license shall be kept and the persons before whom it shall be produced.

2. A licence granted under section 210 of the Cantonments Act, 1924, to a person of the classes mentioned in clauses (b), (c) and (d) of sub-section (1) of that section, may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters in addition to those specified in bye-law 1 :—

(a) the number of animals and the places at which they may be kept or stalled ;

(b) the maintenance of the premises in a clean and sanitary condition and their ventilation and drainage ;

(c) the sources from which animals may be watered ;

(d) the segregation of sick and diseased animals ;

(e) in the case of cattle, sheep, and goats for slaughter, the times and places at which the slaughtering may be carried out ;

(f) in the case of milch cattle or goats, the cleanliness of the animals and their attendants.

3. A licence granted under clause (k) of sub-section (1) of section 210 of the Cantonments Act, 1924, may contain any condition which the Cantonment Board may think to impose with respect to the following matters :—

(a) the suitability and situation of the premises and the buildings in which the trade may be carried on ;

(b) the medical inspection (and vaccination and inoculation when necessary) of all persons engaged in the trade ;

(c) the maintenance in a clean and sanitary condition of the washing places used by the licensee ;

(d) the source from which water for washing is to be obtained ;

(e) the separation of clean and soiled clothes and the places at which clothes may be washed and dried ;

(f) the place at which, and the person by whom, the licence shall be kept and the persons before whom it shall be produced.

4. A licence granted under clause (l) or clause (m) of sub-section (1) of section 210 of the Cantonments Act, 1924, may contain any conditions which the Cantonment Board may deem fit to impose with respect to the following matters :—

(a) the suitability and situation of the premises and the buildings in which the trade may be carried on ;

(b) the places at and the quantities in which such materials may be stored and the manner of storage ;

(c) the precautions to be taken against fire for the prevention of danger to life and property ;

(d) the place at which, and the person by whom, the licence shall be kept and the persons before whom it shall be produced.

5. A licence granted under clause (n) or clause (o) of sub-section (1) of section 210 of the Cantonments Act, 1924, may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters :—

(a) the suitability and situation of the premises and the buildings in which the trade may be carried on ;

(b) the measures to be taken for regulating the discharge of refuse matter from the premises and for the abatement of nuisance arising therefrom ;

(c) the place at which and person by whom, the licence shall be kept and the persons before whom it shall be produced.

6. A license granted under clause (r) of sub-section (1) of section 210 of the Cantonments Act, 1924, may contain any conditions which the Cantonment Board deems fit to impose, with respect to the following matters :—

(a) Cloths, towels and aprons used by him.

(b) Disinfection of his instruments.

(c) Medical examination of every barber and keeper of a shaving saloon before being licensed.

(d) Sanitation and cleanliness of the shaving saloon.

(e) The provision of washing materials and disinfectants.

7. Whoever fails to comply with any of the conditions subject to which a licence has been granted under these bye-laws, shall on conviction by a Magistrate, be punishable with a fine which may extend to one hundred rupees, and in the case of a continuing breach or failure, with a further fine which may extend to twenty rupees for every day after the first during which such breach or failure continues.

No. 213.—The following amendment to the bye-laws of the Dagshai Cantonment, made by the Cantonment Board, Dagshai, under sections 119, 208 and 8 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub-section (1) of section 284 of the said Act, namely :—

Amendment.

In all the bye-laws in the Dagshai Cantonment made under sections 119, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority", wherever they occur, the words "Cantonment Board" shall be substituted.

No. 215.—The following amendment to the bye-laws made by the Cantonment Board, Jutogh, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act, namely :—

Amendment.

In all the bye-laws in the Jutogh Cantonment, made under sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority", wherever they occur, the words "Cantonment Board" shall be substituted.

No. 216.—The following amendment to certain bye-laws made by the Cantonment Board, Kasauli, in exercise of the powers conferred by sections 119, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act :—

Amendment.

In all bye-laws made by the Cantonment Board, Kasauli, under sections 119, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Canton-

ments Authority", wherever they occur, the words "Cantonment Board" shall be substituted.

No. 217.—The following further amendments to the bye-laws for the licensing of vehicles let out on hire and of the drivers of such vehicles in the Lahore Cantonment, published with the notification of the Government of the Punjab in the Home (Military) Department, No. 35212, dated 23rd November, 1931, made by the Cantonment Board, Lahore Cantonment, in exercise of the powers conferred by clauses *(25)*, *(26)* and *(27)* of section 282 of the Cantonments Act, 1924 (II of 1924), are published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub section *(1)* of section 284 of the said Act, namely :—

In the said Bye-laws—

(1) At the end of clause *(d)* of bye-law 6 (1st Class Tongas) the following shall be inserted :—

"From Sadar Bazar to Lahore Cantonment Railway Station 0-8-0" and *vice versa*.

(2) At the end of clause *(c)* :—

(2nd class Tongas)—

"From Sadar Bazar to Lahore Cantonment Railway Station 0-6-0" and *vice versa*.

Substitute clause *(c)* for clause *(e)* against item No. 2 of notification of the Government of the Punjab in the Home (Military) Department, No. 5173-H.-36/28980, dated the 30th September, 1936.

C. MACI. G. OGILVIE,

Secy. to the Govt. of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 17th February, 1940.

No. 334/OR./40. In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After rule 84 of the said Rules, the following rules shall be inserted in Part XII, namely :—

"84A. *Definitions.*—*(1)* In rule 84B, unless there is anything repugnant in the subject or context, —

(a) "Enemy" and "enemy subject" have the meanings respectively signed to them by rules 97 and 103;

(b) "design", "invention", "patent" and "patentee" have the meanings assigned to them by section 2 of the Indian Patents and Designs Act, 1911. II of 1911.

(2) Where a patent has been granted to any person in respect of an invention communicated to him by some other person, that other person shall, for the purposes of rule 84B be deemed to have an interest in the patent unless the contrary is proved.

84B. *Power of Central Government to grant licences under patents or designs of enemies and enemy subjects.*—*(1)* Where—

(a) an enemy or an enemy subject is, or has at any time subsequent to the 2nd September, 1939, been, whether alone or jointly with any other person, the proprietor of a patent or registered design, or entitled to any other interest in a patent or registered design (not being merely the interest of a licensee), and

(b) the Central Government is satisfied that it is expedient for securing the defence of British India or the efficient prosecution of the war or for maintaining supplies and services essential to the life of the community that the rights conferred by the patent should be exercised, or that the design should be applied, as the case may be, and that a person who is not an enemy or an enemy subject desires to exercise the said rights or apply the said design and is in a position so to do,

the Central Government may, on the application of that person, make an order granting to him a licence under the patent or for the application of the design, as the case may be, either for the whole of the residue of the term of the patent or the registration, or for such less period as the Central Government thinks fit.

(2) The power of the Central Government under this rule to make an order granting a licence shall include the power—

(a) to make an order granting an exclusive licence ;

(b) to make an order ganting a licence in relation to a patent or registered design, notwithstanding that a licence, whether exclusive or otherwise (not being an exclusive licence granted by virtue of the powers conferred by this rule), is in force in relation thereto ; and

(c) to make an order granting a licence on any terms that the Central Government may think expedient.

(3) Where, under the power conferred by this rule, the Central Government makes an order granting a licence in relation to a patent or registered design, in relation to which any other licence has been granted otherwise than by an order made under this rule, the Central Government may, in relation to that other licence make such order—

(a) revoking the licence ;

(b) revoking or varying any conditions subject to which the licence has effect ; or

(c) revoking or varying any of the provisions of a contract relating to the licence in so far as they relate thereto,

as appears to it to be expedient having regard to the order made under sub-rule (1).

(4) An order granting a licence under this rule shall, without prejudice to any other method of enforcement, operate as if it were embodied in a deed granting the licence which the patentee or the proprietor of the registered design, as the case may be, and all other parties having any interest therein, had executed with full capacity so to do, and the order shall accordingly operate to take away from any such party any right in relation thereto, the exercise whereof would be inconsistent with the exercise of the licence in accordance with and subject to the term on which it is granted.

(5) A licensee under a licence granted under this rule may institute proceedings for infringement in his own name as though he were the patentee or the proprietor of the registered design, as the case may be, so, however, that any person other than an enemy who, whether alone or jointly with any other person, is the patentee or the registered proprietor of the registered design, as the case may be, shall, unless the court in which the proceedings are taken thinks fit to direct otherwise, be made a party to the proceedings, either—

(a) if he consents in writing thereto, as a plaintiff, or

(b) if he does not so consent, as a defendant.

Where any person is made defendant to any proceedings by virtue of this sub-rule, he shall not be liable for any cost unless he enters an appearance and takes part in the proceedings.

(6) An order granting a licence under this rule shall give directions as to the person to whom or the manner in which the licensee is to pay or deal with any royalties or other payments to be paid in respect of the licence.

(7) An order under this rule and a licence granted by such an order may be varied by a subsequent order made by the Central Government either :—

(a) where the licensee makes application to the Central Government for the variation thereof, or

(b) where the Central Government is of opinion that circumstances have arisen which make it just and equitable, or that it is expedient for the purposes specified in clause (b) of sub-rule (1) that it should be varied.

(8) An order under this rule and licence granted by such an order may be revoked by a subsequent order made by the Central Government in any of the following cases, that is to say :—

(a) where the licensee makes application to the Central Government for the revocation thereof ;

(b) where it appears to the Central Government that it was obtained by any mis-representation, whether intentional or not, or was made or granted without the Central Government's having full knowledge of the material facts ;

(c) where the licensee has failed to comply with any term on which the licence was granted or with a direction given under sub-rule (6), or has failed to exercise the licence in such a manner as to satisfy the reasonable requirements of the public in relation to the invention or registered design, as the case may be, or has charged, unreasonable or excessive prices in respect of anything made or done in the exercise of the licence ; or

(d) where the Central Government is of opinion that circumstances have arisen which make it just and equitable, or that it is expedient for the purposes specified in clause (b) of sub-rule (1), that it should be revoked.

(9) Any licence granted under this rule may provide that the licensee may, subject to such conditions as may be imposed by the Central Government, adopt the name used by the patentee for describing or denoting the article or substance manufactured under the patent.

(10) The fee to be paid on an application under this rule for an order —

(a) granting a licence,

(b) revoking any licence,

(c) revoking or varying any conditions subject to which any licence has effect, or

(d) revoking or varying any of the provisions of a contract relating to any licence in so far as they relate thereto,

shall be rupees twenty in respect of each patent or registered design.

84C. *Effect of wrong decision as to enemy character.*—No order made by the Central Government under rule 84B shall be held to be invalid by reason only that any decision made for the purposes of the order that a particular person is an enemy or an enemy subject is wrong."

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

POSTS AND TELEGRAPHS.

New Delhi, the 14th February, 1940.

No. Mails-184/39.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

To the entries in the *Schedule of Air Mail Fees* appended to sub-rule 2 of rule 6 of the said Rules, the following entries shall be added, namely :—

"(XXXVI)	India-Hong Kong-U. S. A.	2 8 0	0 15 6
(XXXVII)	India-Hong Kong-Canada	2 12 0	1 1 0
(XXXVIII)	India-Hong Kong-Hawaii	1 15 0	0 12 6
(XXXIX)	India-Hong Kong-Philippines	1 2 0	0 8 8"

S. N. ROY,

Secretary to the Government of India.

2334 CS—970—22-2-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 1, 1940.

PART II.

FROM THE " GAZETTE OF INDIA, " NEW DELHI, SATURDAY, JANUARY 13, 1940.

FINANCE DEPARTMENT (CENTRAL REVENUES).

STAMPS.

New Delhi, the 13th January, 1940.

No. 1.—In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Central Government is pleased to reduce the duty chargeable under the said Act on a bill of exchange made or drawn in and payable in British India where payable otherwise than on demand, but not more than one year after date or sight, to two annas for every one thousand rupees or part thereof of the amount of the bill.

M. SLADE,

Joint Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA", NEW DELHI, SATURDAY, FEBRUARY 3, 1940.

SECRETARIAT OF THE GOVERNOR-GENERAL (PUBLIC).

NOTIFICATION.

New Delhi, the 29th January, 1940.

No. 20/40-G. G. (A).—The Governor-General directs that the following entry shall be omitted from item IV (5) of the Schedule of Officers entitled to wear civil uniform published in Notification No. F. 9/11/36/-Public (G), dated the 30th June, 1937 :—

Director, Intelligence Bureau,
Home Department.

H. C. PRIOR,

Joint Secretary to the Governor-General (Public).

GGP

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY NEW DELHI, SATURDAY, FEBRUARY, 17, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

(TRADING WITH ENEMY).

New Delhi, the 17th February, 1940.

No. 1 (1)E-T./40—In exercise of the powers conferred by sub-rule (*1*) of rule 101 of the Defence of India Rules, the Central Government is pleased to order that the Controller of Enemy Trading in India, Bombay, shall supervise the business of the firm known as Paper Company Van Reekum (Bombay), Limited, Bombay, in order to secure compliance with the provisions of Part XV of the said Rules.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY NEW DELHI, THURSDAY, FEBRUARY 22, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 22nd February, 1940.

No. D./1184-B.—It is hereby notified for general information that the Governor-General in Council is pleased to sanction the creation of the following Rupee loans as counterparts of the Indian Sterling loans noted against each :—

Rupees Loans.	Sterling Loans.
(1) 3 per cent. Loan, 1949—52.	(1) India 3 per cent. Stock, 1949—52.
(2) 3½ per cent. Loan, 1954—59.	(2) India 3½ per cent. Stock, 1954—59.
(3) 4 per cent. Loan, 1948—53.	(3) India 4 per cent. Stock, 1948—53.
(4) 4½ per cent. Loan, 1950—55.	(4) India 4½ per cent. Stock, 1950—55.
(5) 4½ per cent. Loan, 1958—68.	(5) India 4½ per cent. Stock, 1958—68.
(6) 5 per cent. Loan, 1942—47.	(6) India 5 per cent. Stock, 1942—47.

2. With effect from the 1st April 1940, and until further notice holders of the several sterling loans stated above are given the option of transferring their holdings from the books of the Bank of England to the Rupee Registers to be opened and maintained in India by the Public Debt Offices of the Reserve Bank of India at Bombay, Calcutta, Delhi and Madras ; the terms on which such conversions may be effected will be announced by the Reserve Bank of India from time to time.

3. The rupee counterparts of the sterling loans so converted will be subject to the usual conditions and privileges as to renewal, conversion, consolidation, sub-division, and enfacement for payment of Interest at any Treasury or Sub-Treasury in India, and such securities will be governed by the provisions of the Indian Securities Act, 1920, and the rules framed thereunder.

4. Specimen copies of the rupee securities mentioned above are open for inspection at the Public Debt Offices of the Reserve Bank of India at Bombay, Calcutta Delhi and Madras, and will be supplied on request at these offices to *bona fide* applicants.

5. Rupee securities issued in India in lieu of sterling securities will not be reconvertible into sterling but may, on application, be enfaced for payment of interest at the London office of the Reserve Bank of India as in the case of other rupee loans.

C. E. JONES,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 22nd February, 1940.

No. 54-OR./5/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the schedule annexed to its notification in the Defence Co-ordination Department No. 54-OR./3/39, dated the 24th January, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed,

(*b*) by deleting the names and addresses specified in Part II of the Schedule hereto annexed, and

(*c*) by making the amendments specified in Part III of the Schedule hereto annexed.

SCHEDULE.

PART I—ADDITIONS.

A. E. G. Iberica de Electricidad S.A.	Madrid, and branches in Spain.
Aerostaal S. A. R.	Str. Batistei 1, Bucharest, Roumania.
" Agefa " Ltd.	9 Rue Pirot, Sofia, Bulgaria.
Amme, Giesecke y Konegen Soc. de Resp. Ltda. ..	25 de Mayo 252, Buenos Aires, Argentina.
Anderson, Juul & Co. A/S	Vestre Boulevard 4, Copenhagen, Denmark.
Anez, Julio A. y Cia.	Calle Comercio 10, Maracaibo, Venezuela.
Argentina de Cereales S.A. Cia, ...	Moreno 970, Buenos Aires, Argentina.
Argentina Exportadora de Cereales " Comparex " Cia.	Reconquista 336, Buenos Aires, Argentina.
Arithmometra S.A.R.	Aleea Carmen Sylva 5, Bucharest, Roumania.
Auto Block S.A.R.	B-dul Tache Ionescu 6, Bucharest, Roumania.
Baumann K. & Sons	49, Rue Exarch Iossef, Sofia, Bulgaria.
" Bayer, " La Quimica, Weskott & Cia.. ..	Mijares a Mercedes 38, Caracas, Venezuela.
Berringer & Cia	Boulevard Castilhos Franca 59, Para and Rua Marecha Deodoro 63, Manaos, Brazil.
Bosch, Robert S.A.	Rio Bamba 340/50, Buenos, Aires, Argentina.
Carbonera Buenos Aires S.R.L.	Belgrano 752, Buenos Aires, Argentina.
Clarfeld, Federico y Cia., Ltda	Paseo Colon 746, Buenos Aires, Argentina and Juncal 1461, Montevideo, Uruguay.
Coloranil S.A.L.	Calea Mosilor 25, Bucharest, Roumania.
" Comparex " Cia. Argentina Exportadora de Cereales.—	Reconquista 336, Buenos Aires, Argentina.
Continental Caoutchouc & Gutta-Percha Co. ..	Prinsengracht 1077, Amsterdam, Holland.
Continental Tyre & Rubber Company ..	Prinsengracht 1077, Amsterdam, Holland.
Elin, S. A. R.	Bd. Domnitei 3, Bucharest, Roumania.
" G. E. C.O. " Cia. Industrial y Comercial S. A. ..	Balcarce 615/21, Buenos Aires, Argentina.
Griechische Allgemeine Electricitats Ges. A. G. ..	Athens, Greece.
Hamburg Aemrika Linie	Caracas, and all branches in Venezuela.
Hansa Romana S. A.	Str. Blanari 22, Bucharest, Roumania.
Hauenschild & Cia.	Reducto a Miracielos 21, Caracas, Venezuela.
Havel, Franz	Dondoukoff 23, Sofia, Bulgaria.
Halmsin&g Grimm	Pils iela 21, Riga, Latvia.
" H.E.R.O. " S.A. Comercial	Belgrano 865-71, Buenos Aires, Argentina.
Horn Linie	Principal a Conde 16, Caracas, and all branches in Venezuela.
" Inag " Fabricas Reunidas de Utiles Sanitarios, S.A.	Callao 1063, Buenos Aires, Argentina.
Internationale Continental Caoutchouc Co. N. V.	Prisengracht 1077, Amsterdam, Holland.
Internationale Gesellschaft der Stickstoff Industrie A. G.	St. Jakobstrasse 22, Basle, Switzerland.
Internationale Gesellschaft fur Chemische Unternehmungen A.G. (I. G. Chemie) (Societe Internationale pour Entreprises Chimiques S.A. I.G. Chemie).	Peter Merianstrasse 19, Basle, Switzerland.
Jarcia de Matanazas, Cia. de	Matanzas, and branches in Cuba.
" Kruwal " N.V., Stuwadoors Mij ..	Willemskade 2, Waalhaven, Rotterdam, Holland.
Lanz Uzinele S.A.	Str. Dim. Sturdza, 13, Bucharest, Roumania.
Lohmann, E. & Cia.	Travessa Padre Eutychio 59, Para, Brazil.
Mercedes S.A.	Str. Curiati 3, Bucharest, Roumania.

Miag	Str. Halelor, Bucharest, Roumania.
Minino, Juan	Chacab 1553, Buenos Aires, Argentina.
Moerk & Co.	4, Rue Obori-hte, Sofia, Bulgaria.
Nielsen, C. Hecht	Vestre Boulevard 4, Copenhagen, Denmark.
Novosadska fabrika kabela D.D.	Kosmajska 7, Belgrade, and at Novisad, Yugoslavia.
Oficina Tecnica Industrial	Caracas, Venezuela.
Otelul Marathon	Str. Domnita Anastasia 6, Bucharest, Roumania.
Pallavicini E. y Cia., S. A. C.	Moreno 970, Buenos Aires, Argentina.
Proveedora Maritima S. A. Cia	R. del Brazil 113, Havana, Cuba.
Quimica Schering, S. A.	Plaza de Candelaria, Caracas, Venezuela.
Ranniger & Cia.	Bd. Castilhos Franca 73, Para, Brazil.
Rappard, Gustavo A.	San Martin 232, Buenos Aires, Argentina.
R. D. A. Reprezentanta de Automobile S. A. R.	Str. Gr. Manolescu 21, Bucharest, Roumania.
Renschhausen, A. & Co.	Larache, Tetuan and Tangier, Morocco.
Representanta Industriala Manessmann ..	Bd. Tache Ionescu 27, Bucharest, Roumania.
Romanil S. A.	Str. I.C. Bratianu 22, Bucharest, Roumania.
Rosenthal porcelainuri S.A.R.	Calea Victoriei, Bucharest, Roumania.
Sass F. & Cia.	Conde a Pinango 22, Caracass, Venezuela.
Schenker & Co. A/S.	Niels Julsgade 8, Copenhagen, Denmark.
Schenker & Co. S.A.R.	Calea Victoriei 11, Bucharest, Roumania.
Schenker & Co., Transports Internationaux ..	13 Rue Aux Lits, Antwerp, and all branches in Belgium.
Schenker-Unternehmungen Holding A./G. ..	20 Mythenquai Zurich, Switzerland.
Selle, Rudolf	Bolsa a Pedrera 12, Caracas, Venezuela.
Semper & Cia.	Rua Marechal Deodoro 172, Manaos, Brazil.
Societatea Bancara Romana	Str. Lipscani 33, Bucharest, Roumania.
Stahl-Holding Company A.G.	Schanzengraven 27, Zurich, Switzerland.
Textiel ondernemingen N.V., Maatschappij voor ..	Rokin 65-67, Amsterdam, Holland.
Trei Inele S.A.R.	Str. Iron Ghica 11-a, Bucharest, Roumania.
Unicolor S.A.	Paseo de Gracia 51, Barcelona, Spain.
Uniunea de vo'aj si comert	Calea Victoriei 114, Bucharest, Roumania.
"Walsum" Handels-en-Transport Mij ..	Willemskade 26, Rotterdam, Holland.
Weskott & Co., La Quimica "Bayer" ..	Mijares a Mercedes 33, Caracas, Venezuela.
Woltz Hermann & Co.	Caracas, Venezuela.
Zapp, Robert A.G.	Schanzengraben 27, Zurich, Switzerland.
Zapp, Robert S.A.	Avenue Firmin 154/60, Lecharlier, Brussels, Belgium.
Zapp, N.V. Alg. Hendel Mij v.h. Robert ..	Lauriergraat 15, Amsterdam, Holland.

PART II—DELETION.

"Cyclop" Surface and Underground Construction Bulgarian Co., Ltd.	Alexander I, No. 4, Sofia, Bulgaria.
Kunath, Eric	Colon, Panama.
Moritz, Paul	Panama.
Schultz, S.A. Casa	Uruguay 51, Mexico City, Mexico.

PART III—AMENDMENTS.

In relation to "Agencia Commercial y Maritima (Heyne Eversbusch & Co.)" for "Mexico" substitute "and all branches in Mexico".

For "Eesdi Kivioli A/U" substitute "Eesti Kivieli A/U.

In relation to "Hansa Line D.D.G." for "Ahwaz, Iran" substitute "Tehran and branches in Iran".

In relation to "Heyne Eversbusch & Co.—Agencia Comercial y Maritima—" for "Mexico" substitute "and all branches in Mexico".

For "Kanthauser" substitute "Camphausen".

For "Knohr Herbet" substitute "Knohr Herbert".

For "Magneto Gepkereskedelmi es Muezaki" substitute "Magneto Gepkereskedelmi es Muszaki".

For "Mannesmanncao-es Vaskereskedeimi r.t." substitute "Mannesmannceso-es Vaskereskedelmi rt."

In relation to "Merck Quimica Argentina S.A," for "Alsina 1671/79" substitute "Rosetti 1084".

For "Nottebohn Trading Co.," substitute "Nottebohm Trading Co."

In relation to "Rieckermann, Johs." for "10, Kyomachi," substitute "10 Kaigan-dori, Kobe-ku."

In relation to "Roedinger H. y Cia. S.A." for "Peru" substitute "and all branches in Peru."

In relation to "Rohde & Jorgens' Expeditie-maats-chappij, N.V. Matthias" for "Niewland" substitute "Nieuwland".

In relation to "Sauermann, Walther" for "Liameso" substitute "Llamese".

In relation to "Scheffel & Schmidt A.G." for "Greece" substitute "and branch at Volo, Greece".

In relation to "Schenker & Co.'s Internationale Expeditie, N.V." for "Holland" substitute "and all branches in Holland",

In relation to "Schiffahrtskontor Fuer Iran G.m.b.H." for "Ahwaz, Iran" substitute "Tehran and branches in Iran".

In relation to "Schmidt Shoten, Limited" add "Dairen and branches in Kwantung Leased Territory."

In relation to "Schmitz P. and Company Engineering Office" for "Japan" substitute "and branch at Tokyo, Japan".

In relation to "Siemens" for "Belgium" substitute "and all branches in Belgium.

In relation to "Siemens Bauunion" for "Uruguay" substitute "and all branches in Uruquay."

In relation to "Siemens Elektriska Aktiebolaget" for "Sweden" substitute "and all branches in Sweden".

In relation to "Stinnes, Hugo, Ltda., S.A. Com. e. Ind." for "Sarmiento 329" substitute "25 de Mayo 145".

For "Weimer, L.N." substitute "Wijmer, L. N."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, FEBRUARY 24, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 20th February, 1940.

No. 24-H.—The following extracts from the *London Gazette*, No. 34765, dated the 2nd January, 1940, are published for general information :—

THE GRAND PRIORY IN THE BRITISH REALM OF THE VENERABLE ORDER OF THE HOSPITAL OF ST. JOHN OF JERUSALEM.

Chancery of the Order,

St. John's Gate,

Clerkenwell, London, E.C.1.

21st December, 1939.

The KING has been graciously pleased to sanction the following promotions in, and appointments to, the Venerable Order of the Hospital of St. John of Jerusalem.

As Knights.

* * * * * * *

His Excellency Sir Frances Verner Wylie, K.C.S.I., C.I.E., I.C.S.

* * * * * * *

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

SECRETARIAT OF THE GOVERNOR GENERAL (PUBLIC).

NOTIFICATION.

New Delhi, the 22nd February, 1940.

No. 1/5/40-G. G.—The Governor-General is pleased to direct that the Deputy Chief Engineer, Indian Posts and Telegraphs Department, shall take courtesy rank in Article 50 of the Warrant of Precedence for India.

H. C. PRIOR,

Secretary to the Governor-General (Public).

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 22nd February, 1940.

No. 4-II/40-P.—The following Statute is republished for general information :—

The India and Burma (Miscellaneous Amendments) Act, 1940.

(3 & 4 GEO. 6 CH. 5.)

INDIA AND BURMA (MISCELLANEOUS AMENDMENTS) ACT, 1940.

(3 & 4 GEO. 6 CH. 5.)

ARRANGEMENT OF SECTIONS.

Provisions applicable only to India.

CHAPTER 5.

An Act to amend the Government of India Act, 1935, and the Government of Burma Act, 1935, in certain respects, and to make a consequential amendment in the Naval Discipline Act, and for purposes connected with the matters aforesaid.

[31st January, 1940.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Provisions applicable only to India.

Amendment of the provisions as to taxes on income and corporation tax.

26 Geo. 5 & 1 Edw. 8. c. 2.

1.—(1) In subsection (2) of section three hundred and elven of the Government of India Act, 1935 (hereafter in this Act referred to as "the principal Act") for the definition of "corporation tax" there shall be substituted the following definition :—

" 'corporation tax' means any tax on income, so far as that tax is payable by companies and is a tax in the case of which the following conditions are fulfilled :—

(*a*) that it is not chargeable in respect of agricultural income ;

(*b*) that no deduction in respect of the tax paid by companies is, by any enactments which may apply to the tax, authorised to be made from dividends payable by the companies to individuals ;

(c) that no provision exists for taking the tax so paid into account in computing for the purposes of Indian income-tax the total income of individuals receiving such dividends, or in computing the Indian income-tax payable by, or refundable to, such individuals ;"

and after the definition of " taxation," there shall be inserted the following definition :—

" ' tax on income ' includes a tax in the nature of an excess profits tax ;".

(2) At the end of subsection (1) of section one hundred and thirty-eight of the principal Act (which provides for the distribution to Provinces and Federated States of the proceeds of Federal taxes on income after deducting proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments) there shall be inserted the following paragraph :—

" For the purposes of this subsection, in each financial year one per cent. or such other percentage as may be prescribed, of so much of the net proceeds of taxes on income as does not represent the net proceeds of taxes payable in respect of Federal emoluments shall be deemed to represent proceeds attributable to Chief Commissioners' Provinces."

(3) In subsection (2) of the said section one hundred and thirty-eight (which relates to the retention by the Federation of moneys assigned by that section to Provinces and States), after the words " such sum as may be prescribed " there shall be inserted the words " or, if it is so prescribed, the whole of those moneys".

Taxes on professions, trades, callings and employments.

2. (1) After section one hundred and forty-two of the principal Act there shall be inserted the following section :—

" 142-A.—(1) Notwithstanding anything in section one hundred of this Act, no Provincial law relating to taxes for the benefit of a Province or of a municipality, district board, local board or other local authority therein in respect of professions, trades, callings or employments shall be invalid on the ground that it relates to a tax on income.

(2) The total amount payable in respect of any one person to the Province or to any one municipality, district board, local board, or other local authority in the Province by way of taxes on professions, trades, callings and employments shall not, after the thirty-first day of March nineteen hundred and thirty-nine, exceed fifty rupees per annum :

Provided that, if in the financial year ending with that date there was in force in the case of any Province or any such municipality, board or authority a tax on professions, trades, callings or employments the rate, or the maximum rate, of which exceeded fifty rupees per annum, the preceding provisions of this subsection shall, unless for the time being provision to the contrary is made by a law of the Federal Legislature, have effect in relation to that Province, municipality, board or authority as if for the reference to fifty rupees per annum there were substituted a reference to that rate or maximum rate, or such lower rate, if any (being a rate greater than fifty rupees per annum) as may for the time being be fixed by a law of the Federal Legislature ; and any law of the Federal Legislature made for any of the purposes of this proviso may be made either generally or in relation to any specified Provinces, municipalities, boards or authorities.

(3) The fact that the Provincial Legislature has power to make laws as aforesaid with respect to taxes on professions, trades, callings and employments shall not be construed as limiting, in relation to professions, trades, callings and employments, the generality of the entry in the Federal Legislative List relating to taxes on income."

(2) After paragraph 54 of the Federal Legislative List there shall be inserted the following paragraph :—

" 54-A. The matters specified in the proviso to subsection (2) of section one hundred and forty-two A of this Act, as matters with respect to which provision may be made by laws of the Federal Legislature."

(3) For paragraph 46 of the Provincial Legislative List there shall be substituted the following paragraph :—

" 46. Taxes on professions, trades, callings and employments, subject, however, to the provisions of section one hundred and forty-two A of this Act "

Amendments as to certain items in Legislative Lists.

3.—(1) In paragraph 2 of the Federal Legislative List after the words "local self-government in cantonment areas (not being cantonment areas of Indian State troops)" there shall be inserted the words "the constitution and powers within such areas of cantonment authorities".

(2) After paragraph 48 of the Provincial Legislative List there shall be inserted the following paragraphs :—

"48-A. Taxes on vehicles suitable for use on roads, whether mechanically propelled or not, including tramcars.

48-A. Taxes on the consumption or sale of electricity, subject, however, to the provisions of section one hundred and fifty-four A of this Act."

(3) After section one-hundred and fifty-four of the principal Act there shall be inserted the following section—

"154-A. Save in so far as any Federal law may otherwise provide, no Provincial law or law of a Federated State shall impose, or authorise the imposition of a tax on the consumption, or sale of electricity (whether produced by a Government or other person) which is—

Exemptions from taxes on electricity.

(a) consumed by the Federal Government or sold to the Federal Government for consumption by that Government ; or

(b) consumed in the construction maintenance or operation of a Federal Railway by the Federal Railway Authority or a railway company operating that Railway, or sold to that Authority or any such railway company for consumption in the construction, maintenance or operation of a Federal Railway ;

and any such law imposing, or authorising the imposition of, a tax on the sale of electricity shall secure that the price of electricity sold to the Federal Government for consumption by that Government, or to the Federal Railway Authority or any such railway company as aforesaid for consumption in the construction, maintenance or operation of a Federal Railway, shall be less by the amount of the tax than the price charged to other consumers of a substantial quantity of electricity."

Amendments of ss. 88, 89 and 90.

4.—(1) At the end of subsection (3) of section eighty-eight of the principal Act there shall be inserted the following proviso :—

"Provided that, for the purposes of the provisions of this Act relating to the effect of an Act of a Provincial Legislature which is repugnant to an Act of the Federal Legislature or an existing Indian Law with respect to a matter enumerated in the Concurrent Legislative List, an ordinance promulgated under this section in pursuance of instructions from the Governor-General, acting in his discretion, shall be deemed to be an Act of the Provincial Legislature which has been reserved for the consideration of the Governor-General and assented to by him."

(2) For the proviso to sub section (1) of the said section eighty-eight there shall be substituted the following proviso :—

"Provided that the Governor—

(a) shall exercise his individual judgment as respects the promulgation of any ordinance under this section, if—

(i) a Bill containing the same provisions would under this Act have required his or the Governor-General's previous sanction to the introduction thereof into the Legislature ; or

(ii) an Act of the Provincial Legislature containing the same provisions would under this Act have been invalid unless, having been reserved for the consideration of the Governor-General or for the signification of His Majesty's pleasure, it had received the assent of the Governor-General or of His Majesty ; and

(b) shall not without instructions from the Governor-General, acting in his discretion, promulgate any such ordinance if—

(i) a Bill containing the same provisions would under this Act have required the Governor-General's previous sanction for the introduction thereof into the Legislature; or

(ii) he would have deemed it necessary to reserve a Bill containing the same provisions for the consideration of the Governor-General; or

(iii) an Act of the Provincial Legislature containing the same provisions would under this Act have been invalid unless, having been reserved for the consideration of the Governor-General or for the signification of His Majesty's pleasure, it had received the assent of the Governor-General or of His Majesty."

(3) In the proviso to subsection (4) of section eighty-nine, and the proviso to subsection (3) of section ninety, of the principal Act, after the words "repugnant to an Act of the Federal Legislature" there shall be inserted the words "or an existing Indian Law with respect to a matter enumerated in the Concurrent Legislative List."

Power to appoint acting puisne judges of the Federal Court.

5. At the end of section two hundred and two of the principal Act there shall be inserted the following subsection:—

"(2) If the office of any other judge of the Federal Court becomes vacant, or if any such judge is appointed to act temporarily as Chief Justice of India or is by reason of absence, or for any other reason, unable to perform the duties of his office, the Governor General may in his discretion appoint a judge of a High Court who is duly qualified for appointment as a judge of the Federal Court to act temporarily as a judge of that court, and the person so appointed shall, unless the Governor-General in his discretion thinks fit to revoke his appointment, be deemed to be a judge of the Federal Court until some person appointed by His Majesty to the vacant office has entered on the duties thereof, or until the permanent judge has resumed his duties."

Amendment of s. 219 (1.)

6. For the proviso to subsection (1) of section two hundred and nineteen of the principal Act (which enumerates the Courts in British India which are to be deemed to be High Courts for the purpose of that Act) there shall be substituted the following proviso,—

"Provided that, if provision has been made, whether before or after the commencement of Part III of this Act—

(a) by His Majesty by Letters Patent for the establishment of a High Cout to replace any Court or Courts mentioned in this subsection; or

(b) by the appropriate Legislature in India for the establishment for a Chief Court to replace the Judicial Commissioner's Court in the North-West Frontier Provnice, or the Judicial Commissioner's Court in Sind,

then, as from the establishment of the new court, this section shall have effect as if the new court were mentioned therein in lieu of the court or courts so replaced."

Amendment of Legislative Lists with respect to universities.

7. (1) For paragraph 17 of the Provincial Legislative List there shall be substituted the following paragraph:—

"17. Education, including Universities other than those specified in paragraph 13 of List I."

(2) The Federal Legislature shall not by virtue of paragraph 33 of the Federal Legislative List (which relates to corporations and, in particular, to corporations, whether trading or not, with objects not confined to one unit), and the Provincial Legislature shall not by virtue of paragraph 33 of the Provincial Legislative List (which relates to other corporations) have power to make any law with respect to universities, and accordingly—

(a) at the end of the first of those paragraphs, there shall be added the words "but not including Universities"; and

(b) in the second of those paragraphs, for the words "other than corporations specified in List I" there shall be substituted the words "not being corporations specified in List I or Universities".

(3) This section shall come into operation on the first day of April nineteen hundred and forty.

Amendment of definition of "Indian State."

8. In subsection (1) of section three hundred and eleven of the principal Act for the definition of "Indian State" there shall be substituted the following definition :—

"'Indian State' means any territory, not being part of British India, which His Majesty recognises as being such a State, whether described as a State, an Estate, a Jagir or otherwise",

Amendment of s. 262.

9. As from the first day of April nineteen hundred and forty the following amendments shall be made in section two hundred and sixty-two of the principal Act (which relates to the eligibility for office of persons who are not British subjects) :—

(a) in subsections (1) and (2), for the words "any subject of a specified Indian State" there shall, in both places, be substituted the words "the subjects, or any named subject, of a specified Indian State"; for the words "any native of a specified tribal area or territory adjacent to India" there shall, in both places, be substituted the words "the natives, or any named native, of a specified tribal area or territory adjacent to India", and the words "being an office specified in the declaration" shall, in both places, be omitted ;

(b) in subsection (4), after the words "Provided that" there shall be inserted the following paragraph :—

"(a) a person who at the end of March, nineteen hundred and forty is in the permanent service of the Crown in India shall not be ineligible to hold any office under the Crown in India by reason that he is not a British subject ; and

(b)".

Provisions as to family pension funds.

10.—(1) In subsection (2) of section two hundred and seventy-three of the principal Act (which relates to family pension funds)—

(a) for the words "the balance in the hands of the Governor-General on the thirty-first day of March next following the passing of this Act" there shall be substituted the words "the balance in the hands of the Secretary of State in Council on the thirty-first day of March nineteen hundred and thirty-seven" ;

(b) for the words "three years", in both places where those words occur, there shall be substituted the words "two years";

and in subsection (3) of the said section for the words "the Governor-General" there shall be substituted the words "the Secretary of State in Council."

(2) The Government of India (Family Pension Funds) Order, 1936, shall have effect and be deemed always to have had effect as if, in paragraphs ten, sixteen, twenty-two and twenty-five thereof, for the words "nineteen hundred and thirty-six" there were substituted the words "nineteen hundred and thirty-seven."

Confirmation of appointments to India Office staff and staff of Auditor of Indian Home Accounts.

11. After section two hundred and eighty-four of the principal Act there shall be inserted the following section :—

"284A.—(1) Any appointments which the Secretary of State in Council has purported to make to his permanent establishment before the commencement of Part III of this Act, and any increases which he has purported to make in the salaries of persons on that establishment, shall for all purposes be deemed to have been validly made notwithstanding that the making thereof was not sanctioned by an Order of His Majesty in Council as provided by section seventeen of the Government of India Act.

(2) Any appointments which the Auditor of the accounts of the Secretary of State in Council has purported to make to his staff before the commencement of the said Part III shall be deemed to have been validly made notwithstanding that the making thereof was not authorised by such a warrant of His Majesty as is mentioned in section twenty-seven of the Government of India Act, and all salaries paid to any person on the said Auditor's staff shall be deemed to have been duly paid notwithstanding that they were not so authorised."

Provisions as to pensions of home civil servants appointed to offices in India.

12. After section three hundred and five of the principal Act there shall be inserted the following section :—

"305A.—(1) Where a civil servant, as defined by section twelve of the Superannuation Act, 1887, is appointed by His Majesty or by the Governor-General in his discretion to any office under the Crown in India, the Secretary of State may direct that his service in that office shall qualify for the grant of a pension or gratuity as if it were service rendered in the

50 & 51 Vict. 67.

office held by him as a civil servant immediately before his appointment to service in India, and there shall be paid to, or in respect of, him out of the revenues of the Federation, and shall be charged on those revenues, in respect of his service in that office in India a pension or gratuity calculated in accordance with the Superannuation Acts, 1834 to 1935, and the orders, rules and regulations made thereunder, but on the basis of the salary of the office last held by him as a civil servant before his appointment to service in India :

Provided that nothing in the said Acts, orders, rules or regulations shall operate to prevent the grant of a pension to him with effect from the date on which he may relinquish office in India, notwithstanding that at that date he may not have attained the age of sixty.

(2) No such direction as aforesaid shall be given in relation to service in any office if the service of the person in question in that office would qualify for the grant of a pension without any such direction.

(3) This section shall apply to appointments made before the passing of this Act as well as to appointments made thereafter and in relation to appointments made before the commencement of Part III of this Act, the reference to the Secretary of State shall be construed as a reference to the Secretary of State in Council."

Provisions applicable only to Burma.

13. For section one hundred and twenty-three of the Government of Burma Act, 1935 (which relates to the eligibility for office under the Crown in Burma of persons who are not British subjects) there shall be substituted the following section :— **Eligibility for office under the Crown in Burma of persons who are not British subjects.**

"123. Subject to any express provision of this Act, no person who is not a British subject shall be eligible to hold any office under the Crown in Burma :

Provided that—

(*a*) a person who at the commencement of this Act is in the permanent service of the Crown in Burma shall not be ineligible to hold any office under the Crown in Burma by reason that he is not a British subject; **26 Geo. 5, & 1 Edw. 8, c. 3.**

(*b*) the Governor, exercising his individual judgment, may declare—

(*i*) that any named native of an area in Burma (not being part of British Burma), or of any Indian State, or of any territory adjacent to India or Burma, or

(*ii*) that the natives of any such area, State or territory as aforesaid, being an area, State or territory specified in the declaration,

shall be eligible to hold any such offices or classes of offices under the Crown in Burma as may be specified in the declaration :

(*c*) the Governor, exercising his individual judgment, may authorise the temporary employment for any purpose of a person who is not a British subject."

14. After section one hundred and fifty-one of the Government of Burma Act, 1935, there shall be inserted the following section :— **Provisions as to pensions of home civil servants appointed to offices in Burma.**

"151A.—(1) Where a civil servant, as defined by section twelve of the Superannuation Act, 1887, is appointed by His Majesty or by the Governor in his discretion to any office under the Crown in Burma, the Secretary of State may direct that his service in that office shall qualify for the grant of a pension or gratuity as if it were service rendered in the office held by him as a civil servant immediately before his appointment to service in Burma, and there shall be paid to, or in respect of, him out of the revenues of Burma, and shall be charged on these revenues, in respect of his service in that office in Burma a pension or gratuity calculated in accordance with the Superannuation Acts, 1834 to 1935, and the orders, rules and regulations made thereunder, but on the basis of the salary of the office last held by him as a civil servant before his appointment to service in Burma :

Provided that nothing in the said Acts, orders, rules or regulations shall operate to prevent the grant of a pension to him with effect from the date on which he may relinquish office in Burma, notwithstanding that at that date he may not have attained the age of sixty.

(2) No such direction as aforesaid shall be given in relation to service in any office if the service of the person in question in that office would qualify for the grant of a pension without any such direction."

Amendment of s. 134 of Government of Burma Act, 1935.

15. In section one hundred and thirty-four of the Government of Burma Act, 1935 (which relates to the financial settlement as between India and Burma) for the words "the distribution of property and liabilities effected by this Act and the Government of India Act, 1935" there shall be substituted the words "the distribution of property, rights and liabilities effected by and under this Act and the Government of India Act, 1935."

Application of Naval Discipline Act to Burma naval forces.

16.—(1) After section thirty-three of the Government of Burma Act, 1935, the following section shall be inserted :—

"33A.—(1) Without prejudice to the provisions of this Act with respect to the legislative powers of the Legislature, provision may be made by Act of that Legislature for applying the Naval Discipline Act to any naval forces raised in Burma, and, so long as such provision for that purpose is made, the Naval Discipline Act as so applied shall have effect as if references therein to His Majesty's navy and His Majesty's ships included references to any naval forces raised or ships provided by the Governor, subject however—

(a) in the application of the said Act to the forces and ships raised and provided by the Governor and to the trial by court martial of officers and men belonging thereto, to such modifications and adaptations, if any, as may be made by the Act of the Legislature to adapt the said Act to the circumstances of Burma, including such adaptations as may be so made for the purpose of authorising or requiring anything which under the said Act, is to be done by or to the admirality or the Secretary of the Admirality to be done by or to the Governor or some person authorised to act on his behalf ; and

(b) in the application of the said Act to the forces and ships of His Majesty's navy other than those raised and provided by the Governor, to such modifications and adaptations as may be made by His Majesty in Council for the purpose of regulating the relations of those forces and ships to the forces and ships raised and provided by the Governor.

(2) Notwithstanding anything in this Act or in any Act of the Legislature, where any forces and ships raised and provided by the Governor have been placed at the disposal of the Admirality, the Naval Discipline Act shall apply without any such modifications and adaptations as aforesaid."

(2) In subsection (1) of section ninety B of the Naval Discipline Act, after the words "or of India" wherever they occur there shall be inserted the words "or of Burma."

General.

Supplemental.

17.—(1) The amendments made bythis Act in the principal Act and the Government of Burma Act, 1935 (whether by way of substitution, addition or omission) shall, save where it is specifically provided that they shall come into operation on, or on some date subsequent to, the passing of this Act, be deemed to have been made in those Acts immediately before the passing thereof.

(2) A copy of each of the said Act giving effect to—

2 & 3 Geo. 6. c. 66.

(a) the amendments made by this Act and the Government of India Act (Amendment) Act, 1939 ; and

(b) the amendments set out in the Schedule to this Act, being minor amendments previously made by Orders in Council in the Schedules to the said Acts,

shall be prepared and certified by the Clerk of the Parliaments, and deposited with the Rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of the principal Act and the Government of Burma Act, 1935, which are printed after all the said amendments have come into operation.

Short title.

18. This Act may be cited as the India and Burma (Miscellaneous Amendments) Act, 1940.

Section 17.

SCHEDULE.

Amendments made in the Schedules to the Government of India Act, 1935, and the Government of Burma Act, 1935, by the Government of India (Federal Legislature

Amendment) Order, 1936, the Government of India (Provincial Legislative Assemblies) Order, 1936, the Government of Burma (House of Representatives) Order, 1936, the Government of Burma (Senate Elections) Order, 1936, and the Government of Burma (Legislature) (Miscellaneous Provisions) Order, 1936.

PART I.

Amendments of Schedules to the Government of India Act, 1935.

Schedule I.

At the end of paragraph 12 of Part II of the First Schedule there shall be added the following sub-paragraph :—

" This paragraph shall have effect as if the State of Khaniadhana had been included in the Central India Agency on the first day of January nineteen hundred and thirty-five. "

In the fifth column in the Table of Seats appended to the said Part II the population of the States comprised in Division XVII, shall, instead of being stated as " 3,032,197 ", be stated as " 3,047,129 ", and the total population of the States in the Table shall, instead of being stated as " 78,981,912 ", be stated as " 78,996,844 ".

Schedule V.

In paragraph 12 of the Fifth Schedule for the words " shall not be qualified to hold a seat " there shall be substituted the words " shall not be qualified to be chosen to fill a seat ".

Schedule VI.

In paragraph 6 of Part I of the Sixth Schedule the words " or vote at any election to fill a general seat therein " shall be omitted.

At the end of paragraph 7 of the said Part I there shall be added the following provision :—

" If a person votes in more than one constituency in contravention of this paragraph, his votes in each of the constituencies shall be void."

Sub-paragraph (7) of paragraph 13 of the said Part I shall be omitted.

In sub-paragraphs (*f*) and (*h*) of paragraph 9 of Part II of the said Schedule for the words " is registered " there shall be substituted the words " was on the last day of the previous fasli year registered ".

In sub-paragraph (*g*) of the said paragraph 9 for the word " holds " there shall be substituted the words " held throughout the previous fasli year ".

In sub-paragraph (*i*) of the said paragraph 9 for the words " is a landholder" there shall be substituted the words " was on the last day of the previous fasli year a registered landholder ".

In sub-paragraph (*j*) of the said paragraph 9 for the word " holds " there shall be substituted the words " held on the last day of the previous fasli year ".

After the said paragraph 9 there shall be inserted the following paragraph :—

" *Special qualification for Scheduled Castes.*

9A. Subject to the provisions of Part I of this Schedule and to any overriding provisions of this Part of this Schedule, a person who is a member of the scheduled castes shall be qualified to be included in the electoral roll for any territorial constituency if throughout the previous fasli year he occupied as owner or lessee a house in a municipality, a cantonment or an area subject to the jurisdiction of a local board, with an annual rent value of not less than eighteen rupees, or a house elsewhere with an annual rent value of not less than twelve rupees. "

For paragraph 10 of the said Part II there shall be substituted the following paragraph :—

" 10. No person shall, by virtue of sub-paragraph (*e*) of paragraph 2, sub-paragraph (*c*) or sub-paragraph (*d*) of paragraph 3, paragraph 5 or paragraph 6 of this Part of this Schedule, or by virtue of her husband being a retired, pensioned or discharged officer, non-commissioned officer or soldier, be included in the electoral roll for any territorial constituency,

unless application is made in the prescribed manner by, or, if it is so prescribed, on behalf of, that person, that that person should be so included."

At the end of paragraph 12 of the said Part II there shall be added the following sub-paragraph :—

"(3) References in this Part of this Schedule to, or to taxes payable in respect of, land or houses, relate exclusively to land or houses in the Province".

At the end of paragraph 3 of Part V of the said Schedule there shall be inserted the words "or, in the case of a member of the scheduled castes, if he is the owner or tenant of a house or building in the constituency the rental value whereof is not less than twelve rupees per annum".

In paragraph 2 of Part VII of the said Schedule after the words "or is assessed, otherwise than in the Santal Parganas, to chaukidari tax of an annual amount of not less than nine annas" there shall be inserted the words "or, in the case of a member of the scheduled castes, of an annual amount of not less than six annas".

In sub-paragraph (1) of paragraph 10 of Part VIII of the said Schedule after the definition of "land revenue" there shall be inserted the following definition :—

"'municipal tax' means a tax imposed under the provisions of the Central Provinces Municipalities Act, 1922, or of that Act as applied to Berar."

Sub-paragraph (b) of paragraph 9 of the Part IX of said Schedule shall be omitted and at the end of that paragraph there shall be inserted the following paragraph :—

"*Special provisions as to Shillong.*

9A. In the case of any territorial constituency comprising any part of Shillong, any reference in this Part of this Schedule to 'the constituency' shall be construed as including a reference to so much of the areas under the jurisdiction of the Shillong Municipal Board and the Shillong Cantonment Authority as is not part of British India, and any reference to municipal or cantonment rates or taxes shall be construed as including a reference to any such rates or taxes assessed by, or paid to, that Board or that Authority in the exercise of any jurisdiction exercised by them in relation to areas outside British India"

In the heading to paragraph 6 of Part XI of the said Schedule and in the said paragraph 6 the words "the sub-division of" shall be omitted.

In sub-paragraph (a) of the said paragraph 6 after the words "of not less than nine annas" there shall be inserted the words "or, in the case of a member of the scheduled castes, of not less than six annas".

In the heading to paragraph 8 of the said Part XI for the words "and Vizagapatam and the Khondmals sub-division" there shall be substituted the words "Koraput and Khondmals".

In the said paragraph 8—

(i) after sub-paragraph (a) there shall be inserted the following sub-paragraph :— "(b) if he is a member of the scheduled castes and is a village servant, whether hereditary or not ; or" and sub-paragraph (b) shall be re-lettered "(c)".

(ii) for the words "and Vizagapatam or in the Khondmals sub-division" there shall be substituted the words "Koraput and Khondmals" ; and

(iii) for the words "either of those districts or in that sub-division," in both places where those words occur, there shall be substituted the words "in any of those districts".

In sub-paragraph (b) of paragraph 8 of Part XII of the said Schedule after the words "cultivates as a Hari" there shall be inserted the words "or occupies as a tenant".

PART II.

Amendments of the Government of Burma Act, 1935.

Schedule III.

For sub-paragraph (1) (*i*) of paragraph 12 of the Third Schedule there shall be substituted the following sub-paragraph :—

" (*i*) was, for the financial year preceding that in which the election is held, assessed to income tax in Burma, and had in the year in respect of the income, profits and gains of which the assessment was made a total income of not less than twelve thousand rupees ; or ".

In sub-paragraph (2) of the said paragraph 12 after " (*a*) " the following words shall be inserted " ' total income ' means total income as computed for the purposes of the enactments relating to income tax for the time being in force in Burma, and ".

At the end of the said paragraph 12 there shall be added the following sub-paragraphs :—

" (3) Nothing in any enactment relating to income tax shall prevent the appropriate income tax officer from disclosing to any person charged by law with the duty of enquiring into the qualifications of candidates for election to the Senate such information with respect to the total income of any such candidate as is necessary to enable him to discharge that duty.

(4) In this paragraph ' minister ' means a minister under this Act or the Acts repealed by the Government of India Act, 1935. ".

Schedule IV.

In paragraph 3 of the Fourth Schedule the words " a subject of a prescribed Indian State, or, if it is so prescribed, " shall be omitted.

The 23rd February, 1940.

No. F.-106/39-C. & G. (I).—The Governor General is pleased to accept the resignation by Mr. D. N. Mitra, C.B.E., of his office of Member of the Legislative Assembly.

No. F.-106/39-C. & G. (II).—In pursuance of the provisions of sub-rule (2) of rule 26 of the Legislative Assembly Electoral Rules, the Governor General is pleased to nominate Mr. Kodikal Sanjiva Row, C.I.E., being an official, to be a Member of the said Legislative Assembly.

G. H. SPENCE,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (W).

New Delhi, the 20th February, 1940.

No. 62/2/40.—In exercise of the powers conferred by section 3 of the Foreigners Ordinance, 1939, the Central Government is pleased to direct that the following further amendment shall be made in the Enemy Foreigners Order, 1939, namely :—

In clause (*b*) of sub-paragraph (2) of paragraph 8-A of the said Order, for the letters and figures " Rs. 1,500 ", the following shall be *substituted*, namely :—

" Rs. 150, with the addition thereto of Rs. 50 in respect of each child travelling with the enemy foreigner. "

H. J. FRAMPTON,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 20th February, 1940.

No. D./869-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 9th February, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ...	10,40,74,000
Deposits :—		(b) Legal Tender in Burma only ...	10,02,000
(a) Government—		Rupee Coin	3,30,000
(1) Central Government of India.	5,44,01,000	Subsidiary Coin	3,02,000
		Bills Purchased and Discounted—	
(2) Government of Burma ...	2,01,87,000	(a) Internal	...
(3) Other Government Accounts.	4,33,94,000	(b) External	...
(b) Banks	21,28,62,000	(c) Government Treasury Bills ...	5,70,39,000
(c) Others	2,69,30,000	Balances held abroad*	19,91,68,000
Bills payable	13,01,000	Loans and Advances to Governments ...	64,00,000
Other Liabilities	74,57,000	Other Loans and Advances	50,000
		Investments	9,08,14,000
		Other Assets	73,53,000
	46,65,32,000		46,65,32,000

*Includes Cash and Short-term Securities.

Dated the 14th day of February, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 9th day of February, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	10,50,76,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India ...	41,54,48,000	
(a) Legal Tender in India.	2,27,84,74,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	14,10,58,000		Sterling Securities ...	1,10,50,11,000	
			Total of A		1,54,91,57,000
Total Notes issued		2,52,46,08,000	B. Rupee Coin		59,19,48,000
			Government of India Rupee Securities.	...	38,35,03,000
			Internal Bills of Exchange and other commercial Paper.	...	...
Total Liabilities ...		2,52,46,08,000	Total Assets ...		2,52,46,08,000

Ratio of Total of A to Liabilities : 61·362 per cent.

Dated the 14th day of February, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

COMMUNICATIONS BRANCH.

The 21st February, 1940.

No. D./571-P. T./40.—The Governor General in Council is pleased to direct that with effect from the 1st March, 1940, the following amendments shall be made in the Post Office 5-year Cash Certificates Rules, namely :—

In the said Rules—

(1) the Notes and *Exceptions* below sub-rule (8) of rule 6 shall be omitted ; and

(2) in sub-rule (1) of rule 10, the words, figures and brackets "Exceptions 1 and 2 under rule 6 (8) will not apply in this case" shall be omitted.

G. MOHAMMAD,

Finance Officer, Communications.

RESOLUTION.

COMMUNICATIONS BRANCH.

New Delhi, the 21st February, 1940.

No. D./584-P.T./40.—The Governor General in Council has had under consideration for some time the question of the rate of interest to be allowed on the balances held in the Post Office Life Insurance Fund. The present rate of interest at 3½ per cent per annum has been in force since 1888 when it was fixed at ½ per cent below the then existing rates of interest. Since then, there have been considerable changes in the market rates of interest but the rate of interest allowed on the balances of this Fund has always been kept at that fixed figure. During recent years the rate of interest on gilt-edged securities has been below 3½ per cent ; and after a careful consideration of the whole question, the Governor General in Council has come to the conclusion that in future the rate of interest should be fixed at 3 per cent with effect from 1st April, 1940.

2. In order to protect the interests of the existing policy holders, it has been decided that separate accounts should be maintained of the balances in the Fund from out of the receipts of policies issued after 1st April, 1940. The accumulation in the existing Fund and premia of policy holders existing on 1st April, 1940, will continue to earn interest at 3½ per cent ; and the new rate of interest will apply only to the accumulations in respect of policies issued on or after 1st April, 1940. The rate of interest now fixed for policies issued on or after 1st April, 1940, will remain unchanged in respect of them.

3. The modification in the rate of interest has necessitated a revision of the rates of premia and the Governor General in Council is pleased to decide that the following rates should be substituted for those occurring in Tables I and II in the Rules relating to the Post Office Insurance Fund. These rates will come into force with effect from 1st April, 1940 and will apply to all policies issued on or after that date.

WHOLE LIFE ASSURANCES.

Monthly premiums for an Assurance of 1,000 Rupees.

Age next birthday at entry.	Premiums payable throughout Life.	Premiums ceasing at age 60.	Premiums ceasing at age 55.
	Rs. As.	Rs. As.	Rs. As.
18	1 12	2 1	1 15
19	1 12	2 2	2 0
20	1 13	2 3	2 1
21	1 14	2 5	2 2
22	1 14	2 6	2 3
23	1 15	2 7	2 4
24	2 0	2 9	2 5
25	2 1	2 11	2 7
26	2 2	2 12	2 8
27	2 3	2 14	2 9
28	2 4	3 0	2 11
29	2 5	3 3	2 13
30	2 6	3 5	2 15

Age next birthday at entry.	Premiums payable throughout Life.		Premiums ceasing at age 50.		Premiums ceasing at age 55.	
	Rs.	As.	Rs.	As.	Rs.	As.
31	2	7	3	8	3	1
32	2	8	3	11	3	3
33	2	9	3	15	3	5
34	2	10	4	3	3	8
35	2	11	4	7	3	11
36	2	12	4	12	3	14
37	2	14	5	2	4	1
38	3	0	5	8	4	5
39	3	2	6	0	4	9
40	3	4	6	10	4	14
41	3	6	7	5	5	3
42	3	8	8	4	5	10
43	3	10	9	6	6	1
44	3	12	10	14	6	9
45	3	14	13	1	7	4
46	4	1			8	0
47	4	4			9	0
48	4	7			10	3
49	4	10			11	14
50	4	13			14	3

ENDOWMENT ASSURANCES.

Monthly Premiums for an Assurance of Rs. 1,000.

Maturing Ages.	45		50		55	
Age next birthday at entry.	Rs.	As.	Rs.	As.	Rs.	As.
18	3	1	2	10	2	4
19	3	3	2	11	2	5
20	3	5	2	12	2	6
21	3	7	2	14	2	7
22	3	10	3	0	2	8
23	3	13	3	2	2	9
24	4	0	3	4	2	11
25	4	3	3	6	2	13
26	4	7	3	8	2	15
27	4	11	3	11	3	1
28	5	0	3	14	3	3
29	5	5	4	1	3	5
30	5	11	4	4	3	7
31	6	2	4	8	3	9
32	6	10	4	12	3	12
33	7	3	5	1	3	15
34	7	14	5	6	4	2
35	8	11	5	12	4	6
36	9	11	6	3	4	10
37	10	15	6	11	4	14
38	12	8	7	5	5	3
39	14	11	7	15	5	8
40	17	11	8	13	5	14
41			9	13	6	5
42			11	1	6	13
43			12	10	7	7
44			14	12	8	2
45			17	12	8	15
46					9	15
47					11	3
48					12	13
49					14	15
50					17	15

ORDERED that the resolution be published in the Official Gazette.

C. E. JONES,

Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

New Delhi, the 24th February, 1940.

No. 11.—In exercise of the powers conferred by section 9 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further

amendment shall be made in the rules published with its notification No. 30-Customs, dated the 4th June, 1927, namely :—

In Section III of the said rules, the following rule shall be inserted, namely :—

"41-A. *Period of discharge from shipboard.*—The discharge of salt for home consumption shall be completed within eight days of the arrival of the ship."

K. G. JACOB,

Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 24th February, 1940.

No. 74 (11)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Commerce Department No. 74 (2)-Tr. (W.)/39, dated the 3rd February, 1940, namely :—

In the Schedule appended to the said notification, for item No. 5 the following item shall be substituted, namely :—

"5. Messrs. Hallesche Maschinenfabrik Und Eissengiesserie Halle-Saale, 5, Mandeville Gardens, Ballygunge, Calcutta."

A. H. LLOYD,

Secretary to the Government of India.

RESOLUTION.

New Delhi, the 24th February, 1940.

No. 18-S. & I. (2)-War/40.—In view of difficulties caused by the current war in the operation of the rules for the supply of imported articles required to be purchased for the public service, promulgated with the Government of India, Department of Industries and Labour, Resolution No. S.-217, dated the 12th December, 1929, the Governor-General in Council is pleased to direct that the following amendments shall be made to these rules which shall remain in force for the duration of the current war :—

Rule (1). Read 'Rules 7, 7 (A) and 8' for the words 'Rules 7 and 8', occurring in this rule.

Add the following as Rule 7 (A) after existing Rule 7 :—

"*Rule 7-A.*—The purchasing officer shall obtain by indent on the India Store Department, London, all articles not produced in India and required to be purchased for the public service, stocks of which are not available in the country or could not be made available within the time such articles are required to be brought into service.

In all such cases the purchasing officer shall, before forwarding the indent, place on record his reasons for not effecting the purchase in accordance with the preceding rules and also sign on the indent a certificate in the following form :—

"I certify that from enquiries made I am satisfied that the article/articles included in this indent is/are not at present available in stock in India and cannot be made available within the time such articles are required to be brought into service.

Purchasing Officer".

Dated ____________

ORDER.—Ordered that this Resolution be communicated to all Chief Commissioners' the several Departments of Government of India (including Financial Adviser, Military

Finance, Finance Officer, Communications), the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, all Heads of Department and Officers subordinate to the Department of Commerce, the Auditor-General, the Chief Auditor, Indian Stores Department, and the High Commissioner for India.

ORDERED also that the Resolution be published in the *Gazette of India* for general information.

A. H. LLOYD,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 24th February, 1940.

PART B.

No. 249.—The following draft of a certain further amendment to the Auxiliary Force Rules, 1920, which it is proposed to make in exercise of the powers conferred by section 30 of the Auxiliary Force Act, 1920 (XLIX of 1920), is published as required by subsection (*4*) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 26th March, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

To rule 14 of the said Rules, the following sub-paragraphs shall be added namely :—

"A Government servant so called out or embodied shall be entitled to pay at civil rates according to the 'next below' rule or military pay and allowances, whichever is greater.

For the period during which he is detailed to attend a course of instruction or attached for training, other than preliminary or periodical training, to a regular unit, he shall be entitled to civil pay in addition to military pay."

CANTONMENTS—REGULATIONS.

No. 258.—The following bye-laws for regulating the use and occupation of out-houses or vacant land appurtenant to the bungalows in the Cantonment of Sialkot, framed by the Cantonment Board, Sialkot, in exercise of the powers conferred by clause (28) of section 282 and section 283 of the Cantoments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. These bye-laws shall apply to all bungalows situated within the limits of the Sialkot Cantonment but outside the bazar areas, viz., the Sadar Bazar, the R. H. A. Bazar, the B. C. Bazar and the B. I. Bazar.

2. Whenever a bungalow is uninhabited, no owner or tenant thereof shall permit or suffer any person to reside in any of the out-houses or vacant land appurtenant thereto :

Provided that one mali, one chaukidar and one sweeper, together with the members of their families consisting of wives and children dependent on them, may be allowed to reside in the out-houses or on the land of each bungalow, if their presence there is considered necessary for the upkeep, safety or cleanliness of the bungalow.

3. The owner of an unoccupied bungalow or the tenant if the bungalow has been let shall within seven days of the date on which the bungalow is vacated, give written intimation to the Executive Officer, of the name, parentage, caste, residence and profession of each person permitted to occupy the out-houses or the land belonging to the bunglow under bye-law 2.

4. No person authorised by the proviso to bye-law 2 to reside in the out-houses or land attached to a bungalow shall permit or suffer any unauthorised person to reside or any animal to be stabled therein.

5. Any person who commits a breach of bye-laws 2, 3 or 4 shall on conviction by a magistrate be punishable with fine which may extend to one hundred rupees and in the case of a continuing breach with an additional fine which may extend to twenty rupees for each day during which such breach continues after conviction for the first offence.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the the 22nd February, 1940.

No. 1/M. P.—In exercise of the powers conferred by section 5 of the Registration Ordinance, 1939, the Central Government is pleased to direct that the following further amendment shall be made in the Registration Rules, 1939, namely :—

For sub-rule (*1*) of rule 5 of the said Rules, the following sub-rule shall be substituted, namely :—

"(*1*) If any person registered under the Ordinance changes his registered address, he shall, unless the change is for a period not exceeding fifteen days, within seven days thereafter, notify the change to the registration authority which originally registered him ; and that registration authority shall inform the registration authority within whose jurisdiction the new address is situated of the notification of the change".

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATIONS.

ROADS.

New Delhi, the 21st February, 1940.

No. R.-63.—In exercise of the powers conferred by subsection (*1*) of section 92 of the Motor Vehicles Act, 1939 (IV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Motor Vehicles International Circulation Rules, 1933, the same having been previously published as required by subsection (*1*) of section 133 of the said Act, namely :—

1. For sub-rule (2) of rule 1 of the said Rules, the following sub-rules shall be substituted, namely :—

"(2) They shall extend to the whole of British India, including Berar. "

2. In the *Note* to Annex. C, in the First Schedule to the said Rules, for the entries—

" Colony and Protectorate of Kenya Colony and Protectorate of Uganda Colony and Protectorate of Zanzibar Colony and Protectorate of Nyassaland Tanganyika Territory Northern Rhodesia	EA"

the following entries shall be substituted, namely ;—

" Colony and Protectorate of Kenya	EAK
Colony and Protectorate of Uganda	EAU
Colony and Protectorate of Zanzibar	EAZ
Colony and Protectorate of Nyassaland	NP
Tanganyika Territory	EAT
Northern Rhodesia	NR".

No. R.-111.—The following draft of a certain further amendment to the Motor Vehicles International Circulation Rules, 1933, which it is proposed to make in exercise of the powers conferred by subsection (*1*) of section 92 of the Motor Vehicles Act, 1939 (IV of 1939), is published as required by subsection (*1*) of section 133 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 25th March, 1940.

Any objections or suggestions which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

In rule 2 of the said Rules, clause (*iv*) shall be omitted and clause (*v*) shall be re-numbered as clause (*iv*).

S. N. ROY,

Secretary to the Government of India.

FROM THE GAZETTE OF INDIA, "EXTRAORDINARY", NEW DELHI, MONDAY, FEBRUARY 26, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 26th February, 1940.

(ARMY BRANCH).

No. 265.—Whereas in the opinion of the Governor-General in Council a grave emergency has arisen.

Now, therefore, in pursuance of Rule 5-B of the Indian Reserve Forces Rules, 1925, the Governor General in Council is pleased to call to service the reservists of the Indian Medical Department Sub-Assistant Surgeons Reserve mentioned in the first column of the annexed table and to direct that they shall attend on the 6th day of March, 1940, at the places specified against their names in the second column of the said Table :—

Table.

Col. 1. *Rank and name.*	*Col 2.* *Place at which required to attend.*
No. M. R. 39 Jemdr. Hans Raj Sharma ..	I. M. H., Peshawar.
No. M. R. 66 Jemdr. Basant Ram ..	C. I. M. H., Kohat.
No. M. R. 70 Jemdr. Bhagwant Lal Madan ..	C. I. M. H., Kohat.
No. M. R. 95 Jemdr. Malik Sardar Ali ..	I. M. H., Lahore.
No. M. R. 301 W. O. Wazir Chand Jolly ..	I. M. H., Lahore.
No. M. R. 308 W. O. Mehar Chand Gupta ..	I. M. H., Rawalpindi.
No. M. R. 309 W. O. Sham Singh ..	I. M. H., Rawalpindi.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 26th February, 1940.

No. 129-M. P.—In exercise of the powers conferred by subsection (*3*) of section 1 of the Registration (Emergency Powers) Act, 1940 (I of 1940), the Central Government is pleased to appoint the 27th February, 1940, as the date on which the said Act shall come into force.

A. DEC. WILLIAMS,

Secretary to the Government of India.

2334 CS—970—22-2-4 — SGPP Lahore

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The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 8, 1940.

PART II.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, NEW DELHI, THURSDAY, FEBRUARY 29, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 29th February, 1940.

No. 357-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (*1*) of rule 49 of the said Rules, after the words " dangers involved in such attack " the words " or of facilitating any operations of His Majesty's Forces " shall be inserted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, MARCH 2, 1940.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

New Delhi, the 27th February, 1940.

No. 187/39.—In exercise of the power conferred by section 57 of the Administrator General's Act, 1913 (III of 1913), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Home Department, No. F.-620/32-Judicial, dated the 25th July, 1932, namely :—

In the Schedule annexed to the said notification, the entry "10. Siam" shall be omitted and entries Nos. 11, 12 and 13 shall be renumbered as entries Nos. 10, 11 and 12, respectively.

C. J. W. LILLIE,

Deputy Secretary to the Government of India.

POLITICAL.

The 27th February, 1940.

No. 21/196/39-Political (W).—In exercise of the power conferred by section 3 of the Registration of Foreigners Act, 1939 (XVI of 1939), the Central Government is pleased to make the following further amendment to the Registration of Foreigners Rules, 1939, namely :—

To sub-rule (2) of rule 7 of the said Rules, the following proviso shall be added, namely—

"Provided that, if the certificate of registration of a tourist, other than a tourist who has entered British India on the authority of a transit visa, is expressed to be valid for a period of less than three months, the period of validity of such certificate may, on sufficient cause being shown by the said tourist, be extended by any Registration Officer, subject to the condition that in no case shall the validity be so extended beyond three months after the date on which the said tourist entered British India".

The 29th February, 1940.

No. 62/10/40.-Political (W).—In exercise of the powers conferred by section 3 of the Foreigners Act, 1940 (II of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the Enemy Foreigners Order, 1939, namely—

For paragraph 3 of the said Order the following paragraph shall be substituted, namely—

3. *Restrictions on departure from British India.*—(1) No enemy foreigner shall depart from British India for a destination outside India except in accordance with the conditions of a permit issued—

(a) in relation to an enemy foreigner of the male sex who has attained the age of sixteen years, by the Central Government ; or

(b) in relation to any other enemy foreigner, by the civil authority having jurisdiction over the port from which the enemy foreigner leaves British India.

(2) No enemy foreigner shall depart from British India for a destination outside India across the external land frontiers of India.

(3) No enemy foreigner shall depart from British India by sea except at the port of Bombay :

Provided that, if his destination lies to the north of Latitude 15°S and east of Longitude 75°E, an enemy foreigner may also embark at the port of Calcutta.

H. J. FRAMPTON,

Deputy Secretary to Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 27th February, 1940.

No. D./1101-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 16th February, 1940*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up – –	5,00,00,000	Notes :—	
Reserve Fund – –	5,00,00,000	(a) Legal Tender in India –	13,61,26,000
Deposits :—		(b) Legal Tender in Burma only –	13,90,000
(a) Government—		Rupee Coin – – –	3,66,000
(1) Central Government of India.	8,66,94,000	Subsidiary Coin – – –	3,18,000
		Bills Purchased and Discounted—	
(2) Government of Burma –	2,13,59,000	(a) Internal – –	–
(3) Other Government Accounts.	5,63,50,000	(b) External – –	–
(b) Banks – –	19,08,71,000	(c) Government Treasury Bills –	5,70,39,000
(c) Others – –	1,83,76,000	Balances held abroad* – –	19,64,07,000
Bills payable – –	8,08,000	Loans and Advances to Governments –	37,00,000
Other Liabilities – –	1,13 68,000	Other Loans and Advances – –	1,00,000
		Investments – – –	8 32 97,000
		Other Assets – – –	70,63,000
	48,58,06,000		48,58,06,000

*Includes Cash and Short-term Securities.

Dated the 21st day of February, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 16th day of February, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	13,75,16,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India –	41,54,48,000	
(a) Legal Tender in India.	2,26,63,75,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	14,47,73,000		Sterling Securities –	1,13,50,11,000	
			Total of A – –		1,57,91,57,000
Total Notes issued – –		2,54,86,64,000	B. Rupee Coin – –		58,60,04,000
			Government of India Rupee Securities. –		38,35,03,000
			Internal Bills of Exchange and other commercial Paper. –		–
Total Liabilities –		2,54,86,64,000	Total Assets –		2,54,86,64,000

Ratio of Total of A to Liabilities : 61·96 per cent.

Dated the 21st day of February, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

New Delhi, the 2nd March, 1940.

No. 4.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by subsection (1) of section 59 of the Indian Income tax Act, 1922 (XI of 1922), as amended by the Indian Income-tax (Amendment) Act, 1939 (VII of 1939) read with section 22 of the General Clauses Act, 1897 (X of 1897), is published as required by subsection (4) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 25th March, 1940, Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft Amendment.

For sub-rule (1) of rule 19 of the said Rules, the following sub-rule shall be substituted, namely :—

"(1) The return of total income and total world income for individuals Hindu undivided families, companies, local authorities, firms and other associations of persons required under subsection (*1*) or subsection (*2*) of section 22 shall be in the following form :—

Form of return of total income and total world income for individuals, Hindu undivided families, companies, local authorities, firms and other associations of persons under Subsections (1) or (2) of Section 22 of the Indian Income-tax Act, 1922.—*See note 1.*

Income-tax year 19 -19 .

Name ______________________

Status ______________________

Address ______________________

PART I.

Statement of total income and total World income during the previous year ended....*See note 2.*

Sources of income.—*See note 3.*	Amount of Income Profits or Gains.—*See note 4.*	Tax already charged or deducted at source.—*See note 5.*
1	2	3
	Rs.	Rs. As.
SECTION A.—INCOME WHICH ACCRUED, AROSE, OR WAS RECEIVED OR IS DEEMED TO HAVE ACCRUED ARISEN OR BEEN RECEIVED IN BRITISH INDIA *(and, unless the assessee is not resident in British India, income arising abroad from a business controlled in, or a profession or vocation set up in India, including Indian States).*		
1. SALARIES.—(The value of rent-free quarters and contributions by your employer to a recognized Provident Fund with interest on such contributions and on accumulations thereof should be shown separately).—*See note 6.*		

Sources of income—*See note 3.*	Amount of Income Profits or Gains.—*See note 4.*	Tax already charged or deducted at source.—*See note 5.*
1	2	3
	Rs.	Rs. A
2. **INTEREST ON SECURITIES.**—*See note 7.*		
Interest from which tax has been deducted.		
Interest which is tax-free.		
3. **PROPERTY.**—*See note 8.*		
Total amount as detailed in PART VI of this Return.		
4. **BUSINESS, PROFESSION OR OR VOCATION.**—*See note 9.*		
(*a*) Profits and gains as detailed in PART IV of this Return.		
(*b*) Share of profits in a registered firm.		
(*c*) Share of profit in an unregistered firm.		
5. **OTHER SOURCES.**		
Dividends from companies (gross amount).—*See note 10.*		
Interest on Mortgages, Loans, Fixed Deposits, Current Accounts, etc.		
Ground Rents.		
Sources other than those mentioned above (give details).—*See note 11.*		
TOTAL OF SECTION A.		
SECTION B.—INCOME NOT INCLUDED IN SECTION A WHICH ACCRUED. OR AROSE OUTSIDE BRITISH INDIA AND WAS BROUGHT INTO BRITISH INDIA DURING THE PREVIOUS YEAR.		
(*Persons not resident in British India should write "not applicable" in this section.*)		
1. Out of income which accrued or arose during such previous year which (give details).		
2. Out of income which accrued or arose prior to such previous year but after 1st April, 1933 (give details) excluding such part of it as has suffered tax after the commencement of the Income-tax Amendment Act, 1939.—*See note 13*		
SECTION C.—INCOME WHICH ACCRUED OR AROSE OUTSIDE BRITISH INDIA DURING THE PREVIOUS YEAR AND IS NOT INCLUDED IN SECTIONS A OR B.—*See note 13.*		
(*a*) Non-residents should show the full amount in column 2.		
(*b*) Persons resident but not ordinarily resident in British India should write the words "not applicable" in this section.		
(*c*) Persons ordinarily resident should give details in the sub column and deduct Rs. 4,500 before carrying the total to the main column. If, in the case of such a person, the income is less than Rs. 4,500 and no income on account of unremitted profits is included in section A no details need be given, and the words "less than Rs. 4,500" may be written in this section.		
Details :—		
Rs.		
Less (for persons ordinarily resident in British India). 4,500		
TOTAL OF SECTIONS A, B. AND C.,—*See note 12.* Rs.		

PART II.

Statement of sums included in total income in respect of which Income-tax is not payable—*See note 14.*

	Rs.
1. Sums deducted from salary payable by the Crown and to which the proviso to Subsection 1 of Section 7 of the Act applies.—*See note 15.*	
2. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or certificate from the insurance company must be attached).	
3. Contributions to (*a*) any provident fund to which the Providen Fund Act, 1925, applies, (*b*) a recognised provident fund, or (*c*) an approved superannuation fund, (*d*) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from Income-tax.—*See note 16.*	
4. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
5. Interest on tax-free securities	
Total Rs. ..	

PART III.

Particulars required under Subsection 5 of Section 22 of the Income-tax Act, 1922.

(*a*) *To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's returns.*

Name in which the business, profession or vocation is carried on, or, in the case of a firm the firm's name.

Principal place of the business, profession or vocation.

Location and style of each branch :

1.

2.

3.

(b) *To be completed in the case of firms only.*

Name of each partner.	Address.	Extent of share including interest on capital, salary, commission or other remuneration, if any. (Give details.)

(c) *To be completed in cases where the assessee is a partner in a firm or firms.*

Name and address of the firm.	Name of each partner including the assessee.	Address of each partner.	Share of each partner including interest on capital, salary, commission or other remuneration, if any. (Give details.)

PART IV.

Particulars of income from Business, Profession or Vocation.

(1) In the case of a firm this part is to be completed in the firm's return and not in the partners' individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Profit and Loss Account and Balance Sheet must be attached to this Return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account in the mercantile accountancy system must be attached to this Return. In the case of a Company a copy of the Auditor's Report and certificate must also be attached.

	Rs.	Rs.
PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT) CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19		
Add—(*Deduct* if the above figure is a loss)		
Any profits or gains not included in arriving at the above figure of profit		
Reserve for Bad Debts		
Sums carried to reserve for provident or other funds ..		
Interest credited to reserves or other funds		
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital		
Income-tax or Super-tax		

	Rs.	Rs.
Drawings of proprietor or partners		
Salaries and commission paid or credited to the proprietor or partners—*See note 17 (a)*		
Interest allowed to proprietor or partners on capital or loan accounts—*See note 17 (a)*		
Rental value of the property owned and occupied ..		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business ..		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above ..		
Depreciation of any of the assets of the business ..		
Private or personal expenses		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation. (Give details)		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922—*See note 17 (b)*. Give details :—		
Deduct—		
Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. Give details :—		
Interest on securities tax-free		
Depreciation allowable as shown in Part V of this Return—*See note 17 (c)*		
Any other allowable expense which has not been charged in arriving at the above figure of profit. Give details :—		
Net profit (or loss—*See note 9*)—carried to Part I of this Return Rs.		

N.-B.—The above particulars should be given for each separate and distinct business profession or vocation.

Part V.—Depreciation.

[*See note 17 (c).*]

Statement of particulars prescribed under proviso (a) of Section 10 (2) (vi) of the Income-tax Act, 1922, and of the amount of depreciation allowable.

Description of buildings, machinery, plant or furniture.	*Written down value as at the beginning of the accounting eriod. [S note 17 (c).]	Capital expenditure during the year for additions, alterations, improvements and extensions.	Date from which the additions, etc., referred to in col. (3) are used for the purposes of the business, profession or vocation.	If plant or machinery has been sold or discarded during the year, show in this column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value.	Amount on which deprecia-tion is now allowable.	Prescribed rate per cent.	Depreciation allowable.	REMARKS.
1	2	3	4	5	6	7	8	9

*NOTES.—(1) In the case of ocean going ships, particulars of original cost instead of those of the written down value should be furnished.
(2) For the assessment year 1939-40, the figures to be furn'shed are those of 'original cost' instead of those of "written down value".

Part VI.—Income from property.

Serial No.	Name of village or town where the property is situated.	Name of Street and Number of Property.	Where the property is situated in a Municipality, the name of the person in whose name the property stands in the municipal registers.	Whether the property is occupied by the owner or let.	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	Annual Municipal valuation of the property.	Full annual rent payable by the tenant if the property is let.	ADJUSTMENTS TO ARRIVE AT ANNUAL LETTING VALUE.		Annual letting value after adjusting for Cols. 9 and 10.	DEDUCTIONS FROM ANNUAL LETTING VALUE TO ARRIVE AT NET ANNUAL VALUE.						Net annual value after deducting Cols. 12 to 17 from Col. 11.	Period during which the property remained vacant.	Amount claimed on account of the property remaining vacant.	Net amount assessable (Col. 18 less Col. 20).
								Tenant's burdens (including rates) borne by owner.—Give details.	Owner's burdens (including rates) born by tenants.—Give details.		One-sixth of the annual letting value as in Col. 11.	Premium paid to insure the property against damage or destruction.	Interest on a mortgage or charge; or any annual charge on the property.	Ground Rent paid for the property.	Land revenue paid for the property.	Collection charges paid.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Total Income from Property.

Less—Claim for irrecoverable rent (Give details separately).

Net income from property carried to Part 1 of the Return.

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V and VI of this Return is correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated **and relate to the year ended—**

and that no other income accrued or arose or was received by me* / the firm / the family / the association / the company / the local authority during the said year and that I* / the firm / the family / the association / the company / the local authority had during the said year no other sources of income.

I further declare that I* / the firm / the family / the association / the company was ordinarily resident / resident / not resident during the previous year for which the Return is made

*Signature*________________

Date *Status*________________

*NOTE.—The alternatives which are not required in the declaration should be scored out. The declaration shall be signed—

(*a*) in the case of an individual by the individual himself.

(*b*) in the case of a Hindu undivided family by the Manager or *Karta*;

(*c*) in the case of a company or local authority by the principal officer;

(*d*) in the case of a firm by a partner; and

(*e*) in the case of any other association by a member of the association.

The signatory should satisfy himself that the return is correct and complete in every respect before signing the verification.

Notes for guidance in filling up Return Form No. I. T. 11.

Important changes in the Act have been made by the Income-tax (Amendment) Act, 1939 and as essees are advised to read carefully such of these notes as are appropriate to their cases.*

1. *On the publication of the notices referred to in section 22 (1) of the Act* every person or association of persons whose total income exceeds the maximum amount not chargeable with Income tax is required to make a return of his total income and his total world income *whether or not he has been served with an individual notice under Section 22 (2) of that Act.* The maximum amount which is not chargeable to Income-tax is as follows:—

In the case of—

(*i*) Any Court of Wards, Administrator-General, Official Trustee, any Receiver or Manager appointed under any order of a Court, or any trustee or trustees appointed under a duly executed trust deed, where the income, profits or gains or any part thereof are not specifically receivable on behalf of any one person, or where the individual shares of the persons on whose behalf they are receivable are indeterminate or unknown .. Rs. *Nil.*

(*ii*) Any company or local authority .. .. Rs. *Nil.*

(*iii*) Any person, being a British subject or the subject of a State in India or Burma who is not resident in British India and whose total world income exceeds Rs. 2,000 .. .. .. Rs. *Nil.*

*Note.—In these Notes "the Act" means the Income-tax Act, 1922.

(*iv*) Any other non-resident person .. .. Rs. *Nil.*

(*v*) Any other individual, Hindu Undivided family, firm or association of persons .. .. .. Rs. 2,000

Total income is the total income chargeable under the Act, and total world income includes all income wherever accruing or arising unless exempted under Section 4 (3) of the Act.

2. "*Previous year*" means for each separate source of income—

(*a*) the year ended on 31st March, prior to the income-tax year, or, at the option of the assessee, the year ended on the date (prior to the 31st March) to which his accounts have been made up, or

(*b*) the year prescribed by the Central Board of Revenue for any case or class of cases.

Certain conditions attach to the exercise of the option referred to in (*a*) and certain further conditions govern the determination of "previous year" in respect of a business, profession or vocation newly set up, and these are shown in clause (II) of Section 2 of the Act.

For each source of income for which the previous year does not end on the 31st March, the last date of the previous year should be shown.

3. *Sources of income.*—The following income must be included in your return under the appropriate head—

(*a*) *So much of the income of your wife* as arises directly or indirectly from—

(*i*) her membership in a firm of which you are a partner ;

(*ii*) assets transferred directly or indirectly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.

(*b*) *So much of the income of your minor child* as arises from—

(*i*) his (or her) admission to the benefits of partnership in a firm of which you are a partner ;

(*ii*) assets transferred directly to him (or her) by you otherwise than for adequate consideration unless she is a married daughter.

(*c*) *So much of the income of any person or association of persons* as arises from assets transferred to the person or association otherwise than for adequate consideration for the benefit of your wife or minor child or both.

(*d*) *All income arising to any person* by virtue of a settlement or disposition whether revocable or not and whether effected before or after the commencement of the Indian Income-tax (Amendment) Act, 1939, from assets which remain your property, or by virtue of a revocable transfer of assets.

[Section 16 (1) of the Act contains definitions of "revocable", and "Settlement or disposition", and sets out also certain exceptions.]

(*e*) *Income from assets transferred to persons abroad* for the purpose of avoiding tax in the circumstances set out in Section 44D.

(*f*) *Income from securities, stocks or shares* which have been sold before the date of payment of the interest or dividend and re-purchased subsequently in the circumstances set out in Sections 44E and 44F.

4. (*a*) *An individual is "resident" in British India* if he—

(*i*) is in British India in that year for a period amounting in all to one hundred and eighty-two days or more ; or

(*ii*) maintains or has maintained for him a dwelling place in British India for a period or periods amounting in all to one hundred and eighty-two days or more in that year, and is in British India for any time in that year ; or

(*iii*) having within the four years preceding that year been in British India for a period or for periods amounting in all to three hundred

and sixty-five days or more, is in British India for any time in that year otherwise than on an occasional or casual visit ;

A Hindu undivided family, firm or other association of persons is resident in British India unless the control and management of its affairs is situated wholly without British India ; and

A company is resident in British India in any year,

(a) if the control and management of its affairs is situated wholly in British India in that year, or

(b) if its income arising in British India in that year exceeds its income arising without British India in that year.

An individual is " not ordinarily resident " in British India in any year if he has not been resident in British India in nine out of the ten years preceding that year or if he has not during the seven years preceding that year been in British India for a period of, or for periods amounting in all to, more than two years ;

(b) *A Hindu undivided family is deemed to be " ordinarily resident "* in Br itish India if its manager is ordinarily resident in British India ;

(c) *A company, firm or other association of persons is " ordinarily resident "* in British India if it is resident in British India.

5. *Tax already charged or deducted at source.*—In this column only British Indian tax should be entered. Super-tax deducted at source should be shown separately (unless, in the case of a salaried person, the assessee is unaware of the allocation between Income-tax and Super-tax). In the case of a dividend from a Company the tax to be entered is the net tax appropriate to that part of the dividend which has borne Income-tax and should be calculated at the rate in force for companies for the year in which the dividend was paid. Where this figure of tax is not known, it should be estimated and the word " estimated " written below the figure. The correct figure will then be computed in the Income-tax office. If any tax deducted at source is in excess of the amount on which you are chargeable, the excess will be deducted from any other tax payable by you, provided that certificates of tax deducted are attached to this Return.

6. *Salaries* includes wages, pensions (if payable anywhere in India including an Indian State), annuities, gratuities, fees, commission, allowances, perquisites, value of rent-free quarters and profits received in lieu of or in addition to salary or wages. The full amount should be entered and not the net amount after deducting income-tax, your provident fund contributions, etc.

Prior to the Indian Income-tax (Amendment) Act, 1939, the basis was the amount of salary *received* in the previous year. It is now the amount actually received or the amount due *whether paid or not.* An advance of income is to be treated as salary on the date on which the advance is received.

If *by the conditions of your employment* you are required to spend any sum out of your remuneration *wholly, necessarily and exclusively in the performance of your duties* you may claim a deduction for such a sum and should give particulars. Travelling expenses from your house to your place of employment are not allowable.

A payment received by an employee from an employer or former employer or from a provident or other fund is taxable to the extent to which it does not consist of the return of your own contributions or interest thereon. Payments made solely as compensation for loss of employment and certain payments from provident funds to which the Provident Funds Act, 1925, applies, from a recognised provident fund or from an approved superannuation fund are exempted.

7. *Interest on Securities* means interest on promissory notes or bonds issued by the Government of India or any Provincial Government, or the interest on debentures or other securities issued by or on behalf of a local authority or company. The gross amount before deduction of Income-tax should be entered.

Entries under this head should be accompanied by the certificate issued by the person paying the interest under Section 18 (9) of the Act.

Deductions are allowable in respect of—

(a) commission charged by a banker for collecting the interest ;

(b) interest payable on money borrowed for the purpose of investment in the securities except certain interest payable to persons abroad from which tax has not been deducted (see Section 8 of the Act for details). Full particulars (in a separate statement if necessary) should be given of any deduction claimed.

8. *Property.*—The tax is payable under this head in respect of the *bona fide* annual value of all buildings or lands appurtenant thereto, of which you are the owner, other than such portions of such buildings and lands as you occupy for the purpose of your business, profession or vocation, the profits of which are assesable to tax.

9. *Business, Profession or Vocation.*—You should complete item 4 (a) of Part I, and Parts IV and V of the Return in respect of any business, profession or vocation if you are the sole proprietor, or if you are making the Return on behalf of your firm. If you are a partner in a registered firm, or if your firm has applied for registration you must complete item 4 (b) of Part I, and if you are a partner in an unregistered firm you must complete item 4 (c) of Part I.

For the purpose of completing items 4 (b) and 4 (c) of Part I, the share of a partner is to be determined as follows :—

(i) *The share is the share to which he was actually entitled during the previous year and not the share to which he was entitled on the date on which the assessment is to be made* ;

(ii) it includes all interest (whether on loan or capital account, and whether actually paid or not) and all salary, commission or other remuneration paid, payable or credited to him.

Losses are to be computed in like manner as profits, and the balance of any loss made in the previous year for assessment for the year 1939-40, which cannot be set off wholly against other income of the same year, can be carried forward and set against the profits *of the same business, profession or vocation* of the following year.

Persons resident but not ordinarily resident, are entitled to deduct from their income arising abroad from a business controlled in or a profession or vocation set up in India, including Indian States, a maximum amount of Rs. 4,500 in respect so much of the profits not remitted to British India. They should, therefore, show their income in section A after deducting the appropriate amount up to a maximum of Rs. 4,500 from the unremitted profits.

Persons ordinarily resident, are entitled to deduct a maximum of Rs. 4,500 from *all income* accruing or arising abroad (including income from business controlled in or a profession set up in India including Indian States) but not remitted to British India. They should claim this deduction in section 'C' to the extent to which it can be claimed here and the balance out of any unremitted profits included in section A which should be reduced accordingly.

Local authorities.—The income of local authorities which is chargeable to Income-tax is the profits and gains from a trade or business carried on by those authorities other than income arising from the supply of a commodity or service within its own jurisdictional area.

10. *Dividends from companies.*—The gross amount should be entered after adding to the net sum received Income-tax computed as explained in note 5 above. Where the exact tax is not known, the estimated tax should be added and the figure of net dividend put in Column I followed by the word " net ".

11. (a) *Agricultural income* from land not paying land revenue or local rates to an authority *in British India* and *all* agricultural income arising abroad (including Indian States and Burma) should be included under this head if received in British India.

(b) *Remittances received by a wife resident in British India from her non-resident husband* are deemed to be income accruing in British India and must be included in her return if they are not paid out of income included in her husband's total income.

12. *Non-residents.*—Income-tax is payable by a non-resident on the total of Section A. If he is a British subject or the subject of a State in India or Burma the Inocme-tax is computed by reference to the average of rates appropriate to the total of Sections A and C. The income of other non-residents is chargeable at the full

company rate. The income of all non-residents is chargeable to super-tax on the total of Section A at the average of the rates appropriate to the total of Sections A and C. A dividend paid without British India is deemed to be income accruing and arising in British India to the extent to which it has been paid out of profits subject to Income-tax in British India.

13. *For the Income-tax year 1939-40 only* tax is not chargeable in respect of both the income accruing or arising outside India in the previous year and the income brought into British India during that year out of income accruing or arising in earlier years but only in respect of the greater of these two amounts. If the former sum is the greater, Section B (2) should be marked "covered by Section C", and if the latter is the greater Section C should be marked "covered by Section B (2)".

14. Sums entered in Part II cannot be deducted from total income, but, subject to the limits laid down in the Act, a deduction will be made in respect of such sums from the Income-tax payable at the average rate for the total income. No deduction from Super-tax is given in respect of these sums, except in certain special cases of members of unregistered firms and other associations of persons as provided for in the second proviso to Section 55.

15. The proviso to Section 7 (1) of the Act applies to sums deducted in accordance with the conditions of service for the purpose of securing a deferred annuity or of making provision for the employee's wife or children.

16. Details of the amounts to be entered in respect of a recognised Provident Fund should be obtained from the trustees of the fund or from your employer.

17. *Part IV.*—(*a*) In computing the profits or gains of a partnership *all* sums paid or credited to a partner must be disallowed. These sums will be taken into account in allocating the gross income of the business between the partners to ascertain the individual share of each partner. All sums of interest, salary or commission will thus be included in the partner's share of the firm's income and will not be again assessed on that partner as interest, salary or commission respectively.

(*b*) Attention is particularly drawn to the provisions of Section 10 (2) (*iii*) and Section 10 (4) (*a*) of the Act which prohibits the deduction of any payment of interest chargeable under the Act which is payable without British India except interest on which tax has been paid or from which tax has been deducted, or in respect of which there is an agent who may be assessed under Section 43, or any payment chargeable under the head "Salaries" if it is payable without British India and tax has not been deducted. An exception is made in the case of interest on a loan issued for public subscription before 1st April, 1938. These provisions do not apply to interest or salary which is not chargeable to Income-tax under the Act (*i.e.*, interest on money borrowed abroad from a non-resident and not brought into British India in any form whatever, or salary for services rendered wholly abroad by a non-resident).

(*c*) *Depreciation.*—From the assessment year 1940-41, depreciation allowance is to be calculated at prescribed rates on the basis of "written down" value instead of on the basis of "original cost". The "written down" value is to be computed as follows :—

(*a*) In the case of assets acquired in the previous year, the actual cost represents the "written down" value.

(*b*) In the case of assets acquired before the previous year but after the commencement of the Amendment Act, 1939, the actual cost less all depreciation allowable under Section 10 of the Act.

(*c*) In the case of assets acquired before the commencement of the Income-tax (Amendment) Act, 1939, the actual cost less for each financial year since acquisition the amount of depreciation applicable to the assets at the rates in force for each year since 1st April, 1922, and at the rates in force on the 1st April, 1922, for each such year prior to date, but so much of the unabsorbed depreciation allowance as has been carried forward up to the assessment year 1938-39 is not to be deducted in arriving at the "written down" value.

18. *General directions*—

(*a*) The form must be filled in and signed in ink. Losses may be shown in red ink.

(*b*) Figures only are to be inserted in columns (2) and (3) of Part I and should not be modified by words such as "about" or "approximately", except as stated in Note 5. The word "*nil*" must be entered in column (2) in Part I against each source from which you did not derive any income.

(*c*) If you spoil this form you should ask your Income-tax Officer for another. Erasures should not be made. You should sign your name in full against any alteration.

Form of return of particulars to be furnished under Section 38 of the Indian Income-tax Act, 1922 (see paragraph 4 of notice).

(*a*) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

Names of Partners.	Addresses.

Representative's Signature

Date

Designation

(*b*) To be filled up in the case of *Hindu undivided families* only.

Name of family

Address

Serial No.	Names of Adult male members of family.	Address.
	(Manager or karta).	
1		
2		
3		
5		
6		

Representative's Signature

Date

Designation

(c) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the assessee is the trustee, guardian or agent.		Whether Trustee, Guardian or Agent.
Names.	Addresses.	

Date

Signature

Designation

Address

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made.	Nature of payment.	Amount paid.	Date of payment.	Whether paid in cash or by book adjustment.
1					
2					
3					

Signatnre

Date

Address

R. L. GUPTA,

First Secy., Central Board of Revenue

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 2nd March, 1940.

No. 12-A. (4)/39.—With reference to this Department's notification No. 12 A. (1)/37, dated the 4th September, 1937, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

549. Mr. Curpoor Varadachari Jagannath, G. D. A.

N. R. PILLAI,

Joint Secy. to the Govt. of India.

2416 GS—981—8-3-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 15, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, FEBRUARY, 3, 1940.

POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 1st February, 1940.

No. 22-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other powers enabling him in that behalf the Crown Representative is pleased to direct that the following further amendment shall be made in the rules published with the notification of the Government of India in the late Foreign Department, No. 1862-I. A., dated the 13th May, 1904, namely :—

In rule 7 of the said Rules, for the words "and if he is not so satisfied he shall demand the restoration of the prisoner to his custody, pending the orders of the Governor-General in Council" the following words shall be substituted, namely :—

"and, if he is not so satisfied, he shall report the circumstances to the Crown Representative."

C. LATIMER,

Secretary to His Excellency the Crown Representative.

CCP

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, FEBRUARY 10, 1940.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

DANGEROUS DRUGS.

New Delhi, the 10th February, 1940.

No. 2.—The following draft of a further amendment to the Central Opium Rules 1934, which it is proposed to make, with effect from the 1st May, 1940, in exercise of the powers conferred by subsections (*2*) and (*3*) of section 5 of the Dangerous Drugs Act, 1930 (II of 1930), is published, as required by subsection (*1*) of section 36 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 1st April, 1940. Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government :—

Draft amendment.

In rule 4 of the said Rules, for the words—

" the District Excise Officer or the Collector of the district in the annexed Form of Licence :

Provided that any person within those areas desiring to cultivate the poppy in anticipation of the receipt of a licence may do so if he informs the Patwari of the fact when he comes to that person's village to measure the area under cultivation. The Patwari shall be provided with a register in the annexed form ",

the following shall be substituted, namely :—

" an Excise Officer of the 1st class of the district in the annexed Form of Licence :

Provided that no person shall cultivate poppy in any area larger than the maximum, which either he, or the person who preceded him in the cultivation of his holding, cultivated with poppy in any of the three years, 1932-33, 1933-34 and 1934-35.

Provided further that any person who cultivates poppy without previously obtaining a licence may be granted a licence by the licence granting authority with retrospective effect, on payment forthwith of composition money at the rate of nine rupees per quarter or fraction of a quarter of an acre, in addition to the duty due. Such composition money shall not be refunded. Th Patwari shall maintain a record of poppy cultivation in a register in the annexed form."

R. L. GUPTA,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, MARCH 2, 1940.

FINANCE DEPARTMENT.

COMMUNICATIONS BRANCH.

New Delhi, the 1st March, 1940.

No. D. 3310-P. T./39.—In supersession of the notification of the Government of India in the Finance Department No. F. 3 (XV) F/30, dated the 1st September, 1932, the Governor-General in Council is pleased to direct that the following Post Office Cash Certificates Rules will, from the date of this notification, govern the offer for sale to the public of Post Office Cash Certificates, namely :—

1. *Issue price.*—The issue prices, the period of duration, the prices payable on premature encashment and facilities for extension, if any, will be announced by separate notifications from time to time.

2. *Place of purchase.*—Cash Certificates may be purchased at any post office doing Savings Bank business.

3. *Denominations.*—Cash Certificates will be issued of the denominations of Rs. 10 Rs. 50, Rs. 100, Rs. 500, Rs. 1,000, Rs. 2,000, Rs. 3,000, Rs. 4,000 and Rs. 5,000.

4. *Form of application.*—Applications shall be made in the form set forth in Appendix [A except in the cases referred to in Rule 5 (5) (a)] which shall be the basis of the contract.

5. *Parties who can purchase.*—(1) An application for purchase may be made by any person not being minor.

(2) A Cash Certificate may be purchased in the name of a single person or in the joint names of not more than two persons.

(3) A Cash Certificate cannot be purchased by a minor personally, but may be purchased in the name of a minor by an adult relative or guardian, either singly or jointly with that of another minor or jointly with that of an adult.

(4) An educational authority (such as a Local or Municipal Board, a University or the governing body of an educational institution) or an individual member of it or the Headmaster of an educational institution may purchase Cash Certificates on behalf of students out of their savings or prize money. The Certificate may be made out in the name of the educational authority or in the official designation of any individual member of it, as the case may require, with the addition of the name of the student on whose behalf the investment is made, thus :—

Chairman—Municipality, on behalf of student X. Y. (Name).

Headmaster—School, on behalf of student A. B. (Name).

If so desired by the educational authority, the cash certificate may, however, be made out in the name of the student himself.

(5) (a) The officer authorised by Provincial Government or Administration to control a Teachers' Provident Fund, may purchase Cash Certificates on behalf of a teacher out of the latter's Provident Fund Account standing open under rule 45-A of the Savings Bank Rules. The Certificates will be made out in the name of the teacher on whose behalf they are purchased, but their custody and control, including the power to transfer or discharge them will remain with the aforesaid officer. Applications for purchase shall be made in the form set forth in Appendix B. The following note will be made prominently in red ink on the face of the Cash Certificate so purchased after the name of the holder, thus :—

X. Y. (name of the teacher-holder) " payable to the officer authorised by the Provincial Government or Administration to control the Teachers' Provident Fund on his signature or to the teacher-holder on the countersignature of the said officer."

(b) When certificates are discharged on the signature of the controlling officer, the proceeds will be credited into the Provident Fund Account (in the Post Office Savings Bank) of the teacher concerned unless otherwise directed, in writing, by the controlling officer.

(c) These Certificates will be allowed to be transferred on the signature of the controlling officer, or on his counter-signature both on the Certificates and on the applications for transfer.

(d) When holdings in excess of the prescribed limit of Rs. 10,000 are detected in respect of a particular teacher, the officer authorised by the Provincial Government or Administration to control the Teachers' Provident Fund will be liable to be called upon to discharge the excess holdings which will not carry any interest.

NOTE.—The term " teacher " includes librarians, clerks and others in non-pensionable service who are eligible for admission to a Teachers' Provident Fund.

6. *Form of Certificates.*— (1) Cash Certificates purchased by or on behalf of a single holder will be issued in the form set forth in Appendix C.

(2) Cash Certificates purchased by or on behalf of two joint holders and payable to both of them jointly or to any one of them with the written consent of the other will be issued in the form set forth in Appendix D.

(3) Cash Certificates purchased by or on behalf of two joint holders and payable to either of them will be issued in the form set forth in Appendix E.

7. *Maximum holding.*—The total face value of Cash Certificates, which may be held by one person whether as a single holder or as a joint holder or as both, is limited to

Rs. 10,000. The face value of any Cash Certificate, transferred to a Government officer in his official capacity to be treated as security or purchased out of money retained by such Government officer as security or purchased out of the balance at the credit of the Teachers' Provident Fund account standing open in his name shall be deemed to be the holding of the person on whose account the same is held as security or has been purchased as aforesaid, for the purpose of calculating the limit under this rule. Holdings in excess of the face value of Rs. 10,000 will not carry any interest and when such an excess is discovered the holder is liable to tender the excess holdings for discharge immediately. Any interest or payment received by any holder in contravention of these rules should be refunded on demand and may in addition to other remedies for recovery thereof by the Government, be deducted from any money payable by the Government to the person obtaining such payment or his estate.

Explanation.—For the purposes of this rule, the head office and branches of a Bank or other concern holding certificates shall be considered a single holder.

Exception.—The limit of Rs. 10,000 referred to above does not apply to—

(a) Government officers who in their official capacities hold certificates transferred to them as security,

(b) such Government officers and such officers of the Indian States, the posts of which have been amalgamated with the Imperial Posts, as may be authorised in this behalf by the Governor-General in Council by notification in the official Gazette, who hold certificates in a fiduciary capacity, and

(c) the Reserve Bank of India in respect of certificates transferred to it as security or held by it on behalf of claimants in respect of lost, wholly destroyed or defective Bank notes or currency notes of the Government of India.

NOTE.—The officers referred to in *Exception* (b) above, when purchasing certificates in a fiduciary capacity are expected to satisfy themselves that the total value of the holdings in the name of any one person does not exceed Rs. 10,000.

8. *Cash Certificates as security.*—The purchasers of Cash Certificates may transfer their holdings of Cash Certificates to any officer of Government in his official capacity to be treated as security or authorise or consent to the purchase of Cash Certificates out of money retained by Government officers as security. The value of the security shall be the amount at which the Cash Certificates were purchased or their conversion value on the date of transfer and not their face value, provided that the Cash Certificates are formally transferred to the Government officers concerned with the sanction of the Head Postmaster of the office in which or any one of the sub-offices attached to which, the Certificates are for the time being registered. The Certificates may, with the permission of the Head Postmaster be retransferred by the Government Officer to the original holder when the purpose for which they were transferred is fulfilled. Transfers of Cash Certificates by holders as security to private individuals, banks or other concerns are prohibited. Recognition also will not be accorded to the deposit of or other dealings in Cash Certificates for the purposes of security as between individuals, banks or private concerns, and Government accept no responsibility for repayment of Certificates so dealt with otherwise than to the registered holder thereof. Government officers shall hold Cash Certificates as security in their official capacities only.

Explanation.—For the purpose of this rule the term "Government Officers" includes any officer of an Indian State the posts of which have been amalgamated with the Imperial Post, and such officers of other Indian States as are authorised to hold Government securities in their official capacities.

NOTE.—Government officers accepting Cash Certificates as security must satisfy themselves that the total face value of the Cash Certificates, in the name of any person pledging these, does not exceed Rs. 10,000.

9. *Transfer from one post office to another.*—The holder of a Cash Certificate may have it transferred free of charge from the post office in which it is registered to another

post office doing savings bank work, provided that (1) the cash certificate has been registered in the former post office for at least three months immediately before such transfer, or (2) the previous permission of the Head of the Circle in which that post office is situated, has been obtained. If such a transfer is desired, the holder should present or send to the post office in which the Certificate is for the time being registered, an application in the Form set forth in Appendix F accompanied by the Cash Certificate concerned. The entry of the transfer will be made by the Post Office on the back of the Cash Certificate.

10. *Consolidation and sub-division.*—Several Cash Certificates of lower denominations may be exchanged at the option of the holder for one or more of a higher denomination aggregating the total value of the Cash Certificates so exchanged. A Cash Certificate of a higher denomination may similarly be exchanged for one or more certificates of lower denominations. In both cases the application shall be made to the postmaster of the office in which the Certificates are at the time registered.

11. *Encashment.*—(1) The amount due on a Cash Certificate shall be due for repayment on the date of its maturity and unless otherwise prescribed all interest thereon shall cease from that date. Cash Certificates may be tendered for encashment at any time after the date of purchase and the sum due thereon will be paid subject to the conditions given in sub-rules (2) and (3) below and on the surrender of the Certificates duly receipted by the holder in the manner shown in the certificates.

(2) A Cash Certificate tendered for encashment shall be paid at the office in which it is at the time registered after comparison of the signature of the holder below his endorsement on the reverse of the Cash Certificate with his signature as recorded in the application for purchase or transfer. It can also be paid at any Post Office doing Savings Bank business other than the office at which it has been registered after it has been verified by the latter office, provided that at least three complete months have elapsed from the date on which it was originally purchased or transferred to the office where it stands registered.

(3) Subject to any general or special instructions of the Government of India Cash Certificates tendered for encashment may be paid at the India Office, London, at the rate of exchange current at the time of encashment, provided that the Cash Certificate so tendered has been enfaced for payment there by the Head Postmaster.

12. *Loss of Cash Certificates.*—If a Cash Certificate is lost or destroyed, the investor will be entitled to a declaration in lieu of it from the Deputy Accountant-General, Posts and Telegraphs, on his furnishing a statement in writing to the Post Office in which it is at the time registered giving particulars of the Cash Certificate and explaining the circumstances in which it was lost or destroyed. A declaration issued by the Deputy Accountant-General, Posts and Telegraphs, under this rule will be treated as equivalent to the original Cash Certificate. If the Cash Certificate is lost or destroyed while in the custody of the holder, a fee on the scale specified below shall be charged for the issue of a declaration by Audit Office. The Post Office will not be responsible for any loss caused to the holder by another person obtaining possession of the Cash Certificate and fraudulently discharging it—

	Rs. A. P.
For a cash certificate of the denomination of Rs. 10	0 4 0
For a cash certificate of the denomination of Rs. 50 or Rs. 100	0 8 0
For a cash certificate of the denomination of Rs. 500 or above	1 0 0

13. *Exemption from income-tax and stamp duty.*—No income-tax shall be levied on the interest or bonus, if any, on a cash certificate and the payment in all cases shall be free of stamp duty.

14. The Governor-General in Council reserves to himself the right to add to or vary rules 7 to 13 at any time.

APPENDIX A (*Obverse*)

C. C.-I. *Serial No.* ____________

Application for P. O. 5-Year Cash Certificates.

(To be presented at any post office which does Savings Bank business)

I
We ________________________________

tender

(i) cash or cheque*

(ii) an application for withdrawal from the Post Office Savings Bank (pass-book enclosed) .. .. ..

Total ...

Rs.	Rs.

(Strike out any unnecessary clause)

for the purchase of the undermentioned P. O. 5-Year Cash Certificates—

Denomination	Rate.		Number required.	Purchase price.	
	Rs.	As.		Rs.	As.
Rs. 10					
„ 50					
„ 100					
„ 500					
„ 1,000					
„ 2,000					
„ 3,000					
„ 4,000					
„ 5,000					
			TOTAL ..		

*Cheques must be drawn on a recognized Bank in favour of the Postmaster of the place at which the application is presented, or endorsed to him.

The certificate should be encashable on the signature of $\frac{\text{both}\dagger}{\text{either}}$ of us.

†(In the case of joint applications strike out the portion not required, in the case of other applications strike out this sub-para.)

(In the case of joint applications this declaration will be held to be furnished by each of the two applicants signing the form so far as he himself is concerned.

†2. I declare that my total holding of Cash Certificates, whether in the capacity of a single holder, or a joint-holder, or both including the face value of Cash Certificates furnished by me as security or purchased out of money furnished by me as security and the amount now applied for, does not exceed Rs. 10,000 (face value) and I agree that if my total holding of Cash Certificates is in excess of Rs. 10,000 (face value) I shall not be entitled to interest on such excess holding, and that when called upon I will immediately discharge such excess holding and that I will refund on demand any increment or payment received in contravention of the Post Office Cash Certificate Rules. I also agree that if I fail to make such refund, I shall be liable to a deduction of the amount refundable from any other payment due to me or to my estate by the Government of India. I further agree that this Application and Declaration and the Post Office Cash Certificate Rule shall be the basis of the Contract between me and the Government of India.

3. The Certificates applied for may be made over to $\frac{\text{my agent}}{\text{our messenger}}$ who presents this application. (Strike out when application made in person.)

*4. (Enter against item 4 any of the particulars required by the footnotes.)

Signature or

thumb-impression (if illiterate)

*Address*__________________ .

*Date*________.

Receipt of Agent or Messenger.

Received the above Certificates.

Signature or thumb-impression of Agent or Messenger.

*N. B.—(1) Cash Certificates cannot be purchased by a minor. When certificates are purchased on behalf of a minor, the minor's date of birth must be declared.

(2) Mohammedan purchasers of certificate who do not desire payment of the increment earned when the certificates are discharged should make a declaration to this effect.

(3) Indian purchasers, who are willing to do so, should record their fathers' names to add future identification.

APPENDIX A (*Reverse*).

To be filled in by the Post Office.

Serial No. of Cash Certificates issued.	Denomination.	Date of discharge and the initials of the Postmaster.	REMARKS. (Every change affecting a cash certificate such as transfer, spoilt, issue of declaration, etc., should be noted here under the dated initials of the Postmaster.)

Total number of Cash

Certificates issued______

*Date*____________ *194* .

Signature of Postmaster.

APPENDIX B (*Obverse.*)

Serial No.——————

C.C.-1(*a*).

Application for purchase of P. O. 5-Year Cash Certificates from the balance at credit of Teachers' Provident Fund Accounts.

(To be presented at any post office which does Savings Bank business.)

I ____

hereby authorise the local Government or administration through the officer controlling my Teachers' Provident Fund account in the P. O. Savings Bank to purchase out of its balance the undermentioned P. O. 5-Year Cash Certificates—

Denomination.	Rate.		Number required.	Purchase price.	
	Rs.	AS.		Rs.	AS.
Rs. 10					
„ 50					
„ 100					
„ 500					
„ 1,000					
„ 2,000					
„ 3,000					
„ 4,000					
„ 5,000					
			Total ..		

The certificate should be encashable on the signature of the officer authorized by the local Government or Administration to control the Teachers' Provident Fund.

2. I declare that my total holding of Cash Certificates, whether in the capacity of a single holder, or a joint-holder, or both including the face value of Cash Certificates furnished by me as security or purchased out of money furnished by me as secruity or purchased out of the balance at credit of my Teachers' Provident Fund account together with the face value of the Cash Certificate(s) now applied for, does not exceed Rs. 10,000 (face value) and I agree that if my total holding of Cash Certificates is in excess of Rs. 10,000 (face value) I shall not be entitled to interest on such excess holding, and that when called upon I will immediately discharge such excess holding and that I will refund on demand any increment or payment received in contravention of the Post Office Cash Certificate Rules. I also agree that if I fail to make such refund, I shall be liable to a deduction of the amount refundable from any other payment due to me or to my estate by the Government of India. I further agree that this Application and Declaration and the Post Office Cash Certificate Rules shall be the basis of the Contract between me and the Government of India.

3. The Certificates applied for may be made over to the agent/messenger of the officer authorised by the local Government or Administration who presents this application.

§4.

(Enter again at item 4 any of the particulars required by the foot-notes.)

....

Signature or

thumb-impression (if illiterate).

*Address*__________

*Date*__________

Receipt of Agent or Messenger.

Received the above certificates.

Signature or thumb-impression of Agent or Messenger.

§*N .B.*—(1) When certificates are purchased on behalf of a minor the minor's date of birth must be declared.

(2) Mohammedan purchasers of certificates who do not desire payment of the increment earned when the certificates are discharged should make a declaration to this effect.

(3) Indian purchasers who are willing to do so, should record their fathers' names to aid future identification.

APPENDIX B (*Reverse*).

To be filled in by the Post Office.

Serial No. of Cash Certificates issued.	Denomination.	Date of discharge and the initials of the Postmaster.	**Remarks.** (Every change affecting a cash certificate such as transfer, spoilt, issue of declaration, etc., should be noted here under the dated initials of the Postmaster).

Total number of Cash

Certificates issued__________

Date__________ ***194*** .

Signature of Postmaster

APPENDIX C (*Obverse*).

No. Amount.

POST OFFICE 5-YEAR CASH CERTIFICATE

NOT TRANSFERABLE except with the permission of the Head Postmaster.

This is to certify that ....
is registered at the ....
....Post Office as the holder of a Post Office 5-Year Cash Certificate, issued in accordance with the terms of the Notification number printed on reverse, and subject to the application and declaration of the Purchaser which shall be the basis of this Contract. The Government of India undertake to pay to him, on presentation of this Certificate at the aforesaid Post Office on or after the
Rs.
or at any earlier date the sum not exceeding Rs.
specified on the reverse of this certificate as due on such date.

Post Office.....................Post Office.

Date Stamp.

Date of Issue............

....

Postmaster.

Register No. ....

———Issue.

APPENDIX C (*Reverse*).

RECEIPT ON DISCHARGE.

Amount to be invested.	Rs. A. P.
On withdrawal at any time during first year.	
After 1 complete year from date of issue.	
" 15 complete months.	
" 18 " "	
" 21 " "	
" 2 " years.	
" 27 " months.	
" 30 " "	
" 33 " "	
" 3 " years.	
" 39 " months.	
" 42 " "	
" 45 " "	
" 4 " years.	
" 51 " months.	
" 54 " "	
" 57 " "	
" 5 " years.	

Received payment of Rs. A. P.
(in words and figures).................................
....

Signature(s) or thumb-impression(s) of holder(s)

Date...
....

Cash certificates of all denominations.

NOTE.—The holder(s) is/are recommended to keep a note of the serial No. and date of issue of this Certificate and to notify immediately the Post Office in which the Certificate is registered, in the event of the Certificate being lost.

This certificate is issued in accordance with the terms of notification No. D. 331C-PT/39, dated the 1st March, 1940.

APPENDIX D (*Obverse*).

Joint Certificate Class A.

No. Amount.

POST OFFICE 5-YEAR CASH CERTIFICATE

NOT TRANSFERABLE except with the permission of the Head Postmaster.

This is to certify that........................and........................ are registered at the........................Post Office as the holders of a Post Office 5-Year Cash Certificate, issued in accordance with the terms of the Notification number printed on reverse, and subject to the application and declaration of the Purchasers which shall be the basis of this Contract. The Government of India undertake to pay to them, or to the survivor of them, or the legal representatives of the survivor in the case of death of both of them, on presentation of this Certificate at the aforesaid Post Office on or after the..............Rs ....or at any earlier date the sum not exceeding Rs..............specified on the reverse of this certificate as due on such date.

Post Office.............. ..Post Office
Date Stamp

....

Date of issue........................ ....
Register No........................ *Postmaster.*

________________Issue.

APPENDIX D (*Reverse*).

RECEIPT ON DISCHARGE.

Amount to be invested.		Rs. a. p.
On withdrawal at any time during first year.		
After 1 complete year from date of issue.		
" 15 complete months.		
" 18 " "		
" 21 " "		
" 2 " years.		
" 27 " months.		
" 30 " "		
" 33 " "		
" 3 " years,		
" 39 " months.		
" 42 " "		
" 45 " "		
" 4 " years		
" 51 " months.		
" 54 " "		
" 57 " "		
" 5 " years.		

Cash certificates of all denominations.

Received payment of Rs. A. P.
(in words and figures)..............................
....

Signature(s) or thumb impression(s) of holder(s)

Date..............................

....

NOTE.—The holder(s) is/are recommended to keep a note of the serial No. and date of issue of this Certificate and to notify immediately the Post Office in which the Certificate is registered in the event of Certificate being lost.

This certificate is issued in accordance with the terms of Notification No. D. 3310-PT/39, dated the 1st March, 1940.

APPENDIX E (*Obverse*).

Joint Certificate Class B.

No. Amount.

POST OFFICE 5-YEAR CASH CERTIFICATE

NOT TRANSFERABLE except with the permission of the Head Postmaster.

This is to certify that....................and.......................... are registered at the......................Post Office as the holders of a Post Office 5-Year Cash Certificate, issued in accordance with the terms of the notification number printed on reverse and subject to the application and declaration of the purchasers which shall be the basis of this Contract. The Government of India undertake to pay to EITHER of them, or to the survivor of them, or the legal representatives of the survivor in the case of death of both of them, on presentation of this Certificate at the aforesaid Post Office on or after the......................Rs. ...., or at any earlier date the sum not exceeding Rs. ...., specified on the reverse of this Certificate as due on such date.

Post Office......................Post Office

Date Stamp.

Date of Issue... ....

Postmaster.

Register No.... ....

Issue.

APPENDIX E (*Reverse*).

RECEIPT ON DISCHARGE.

Amount to be invested.	Rs. A. P.
On withdrawal at any time during first year ..	
After 1 complete year from date of issue.	
" 15 complete months	
" 18 " "	
" 21 " "	
" 2 " years.	
" 27 " months.	
" 30 " "	
" 33 " "	
" 3 " years.	
" 39 " months.	
" 42 " "	
" 45 " "	
" 4 " years.	
" 51 " months.	
" 54 " "	
" 57 " "	
" 5 " years.	

Received payment of Rs. A. P.

(in words and figures)......................

....

Signature(s) or thumb-impression(s) of holder(s).

Date... ....

....

Cash certificates of all denominations.

NOTE.—The holder(s) is/are recommended to keep a note of the serial No. and date of issue of this Certificate and to notify immediately the Post Office in which the Certificate is registered, in the event of the Certificate being lost.

This certificate is issued in accordance with the terms of notification No. D. 3310-PT/39, dated the 1st March, 1940.

APPENDIX F. (Obverse).

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

CO-32

Serial No. of new office ______________

Oblong M. O. stamp of new office.

Serial No. and date of original application for purchase of the Cash Certificates. } ——

Application for the transfer of Post Office 5-Year Cash Certificates from one post office to another.

To

THE POSTMASTER, ______________

I ______________

request that the undermentioned 5-Year Cash Certificates / safe custody acknowledgments / declaration in lieu of lost Cash Certificates

in my name which are registered in the books of your office may be transferred to the books of the ______________ post office.

Particulars of Cash Certificates.

No.		Denomination.	To be filled in by the Post Office. Date of discharge and the initials of the Postmaster.	Remarks. (Every change affecting a Cash Certificate such as, transfer, spoilt issue of declaration, etc., should be noted here under the dated initials of the Postmaster.)

Particulars of Safe Custody Acknowledgments or declaration in lieu of lost Cash Certificates.

No.	Date.	Total nominal value.	To be filled in by the Post Office. Date of discharge and the initials of the Postmaster.	Remarks. (Every change affecting a Cash Certificate, such as, transfer, spoilt, issue of declaration, etc., should be noted here under the dated initials of the Postmaster.)

Total number of Cash Certificates ______________

Total number of safe custody acknowledgments or declaration in lieu of lost Cash Certificates ______________

Signature ______________

Address ______________

Date ______________

APPENDIX F (*Reverse*).

Intimation of transfer of Post Office 5-Year Cash Certificates.

To

THE POSTMASTER,

____________________.

SIR,

I have the honour to say that the Cash Certificates / safe custody acknowledgments / declaration in lieu of lost Cash Certificates detailed on the reverse of this intimation have been transferred to your office after a careful comparison of the applicant's signature on the reverse with the specimen of his signature on record in this office.

The minor was born on the ____________________ as recorded on the application for purchase in this office.

Date-stamp.

I have, etc.,

Postmaster

Transfer accepted.

Postmaster of new office.

G. MOHAMMED,

Finance Officer, Communications.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, SATURDAY, MARCH 9, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 9th March, 1940.

No. D./1316-F.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, it is hereby ordered by the Central Government that with effect from the 25th of March, 1940, the export of the goods mentioned in List I to the countries and territories mentioned in List II, either directly or indirectly, is prohibited unless a certificate is furnished to the Collector of Customs by the Reserve Bank of India or by a person authorised by the Reserve Bank of India to deal in foreign exchange that foreign exchange representing the fair market value of the goods at the port of embarkation has been or will be disposed of in a manner and within a period approved by the Reserve Bank of India. The said certificate shall be attached to the additional copy of the shipping bill prescribed by the notification of the Government of India in the Finance Department, No. D./7891-F., dated the 27th December, 1939.

2. In addition to the penalties prescribed by the Defence of India Rules for false representation the Central Government reserve the right to refuse further licences to export to any person who is found to have obtained an export certificate by fals representation.

List I.

Jute.

Jute manufactures.

Rubber.

List II.

(*a*) All territories in or adjacent to the Continent of America, with the exception of—

(1) Canada, Newfoundland and any other part of His Majesty's Dominions;

(2) the Argentine Republic;

(3) any Dependency of the French Republic,

(*b*) the Philippine Islands and all territories under the sovereignty of the United States of America,

(*c*) Belgium, the Belgian Congo and Ruanda-Urundi,

(*d*) the Netherlands and the Netherlands East Indies,

(*e*) Switzerland.

K. SANJIVA ROW,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, MARCH 9, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 4th March, 1940.

No. 30-H.—His Imperial Majesty the King, Emperor of India, has been graciously pleased to confer the King's Police Medal on the following officers of the Indian Police establishments :—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
1. Mr. Donald Gainsford, Senior Superintendent of Police.	On the 8th October, 1939, information was received at Lahore that a military deserter was in hiding near a village named Kacha Pakka, in the Lahore district. The deserter in question was known to be a desperate character, who had recently murdered two persons in the Amritsar district with his service rifle. Mr. Gainsford, the Senior Superintendent of Police in charge of the Lahore district, immediately collected a small body of Police and proceeded to the spot. On arrival at the village he found that the deserter was firing from a thick maize crop at a body of police which had already reached the scene. Mr. Gainsford ordered his force to advance under cover of a shallow water channel to a spot about seventy yards from the deserter's place of concealment. The maize being about seven feet high it was impossible to see in which part of the field the deserter was hidden, and after an exchange of shots Mr. Gainsford led a charge over the open into the field. In the assault a foot constable was shot dead by the deserter who in his turn was shot by an Assistant Superintendent of Police. The whole operation was directed by Mr. Gainsford with ability and determination and with a complete disregard for his personal safety.
2. Mr. Alexander Adam MacKeith, Assistant Superintendent of Police.	On the 8th October, 1939, information was received at Lahore that a military deserter was in hiding near a village named Kacha Pakka, in the Lahore district. The deserter in question was known to be a desperate character, who had recently murdered two persons in the Amritsar district with his service rifle. On receiving the news the Senior Superintendent of Police, Lahore, immediately collected a small body of police, including Mr. MacKeith, a young officer with less than two years' service, and proceeded to the spot. On arrival at the village it was ascertained that the deserter was firing from a thick maize crop at a body of police which had already reached the scene. The reinforcements from Lahore advanced under cover of a shallow water channel to a spot about seventy yards from the deserter's place of concealment. The maize being about seven feet high it was impossible to see in which part of the field the deserter was hidden, and after an exchage of shots the police charged over the open into the field. In this charge Mr. MacKeith took a prominent part and encountering the deserter in the field, wounded him with a shot from his revolver, though unfortunately just too late to prevent the death of a constable alongside whom the deserter shot at close range. Throughout a well conducted operation Mr. MacKeith displayed conspicuous gallantry and complete disregard for his personal safety.
3. Abdul Rehman, Foot Constable No. 186 (deceased), Lahore District Police.	On the 8th October, 1939, information was received at Lahore that a military deserter was in hiding near a village named Kacha Pakka, in the Lahore district. The deserter in question was known to be a desperate character, who had recently murdered two persons in the Amritsar district with his service rifle. A small body of police including Foot Constable Abdul Rehman was immediately collected by the Senior Superintendent of Police and taken to the spot. On arrival at the village it was ascertained that the deserter was firing from a thick maize crop at a body of police which had already reached the scene. The reinforcement from Lahore advanced under cover of a shallow water channel to a spot about seventy yards from the deserter's place of concealment. The maize being about seven feet high it was impossible to see in which part of the field the deserter was hidden and after an exchange of shots the police charged over the open into the field. Foot Constable Abdul Rehman, who was one of the foremost in the attack, encountered the deserter in the field and was fatally shot by the latter at close range, before he in his turn fell to a bullet from one of the other members of the police party. Throughout a well conducted operation Foot Constable Abdul Rehman displayed complete disregard for his personal safety and is awarded posthumously the King's Police Medal, for gallantry.

These awards are made for conspicuous gallantry under regulation 6 (a) of the regulations governing the grant of the King's Police Medal, and in the case of Foot Constable Abdul Rehman the award carries with it the special allowance sanctioned in the Home Department letter No. 2[illegible]/IV/[illegible]8-Police, dated the 7th February, 1930.

J. G. LAITHWAITE,

Private Secretary to H. E. the Viceroy.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 6th March, 1940.

No. D./1266-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 23rd February, 1940.*

LIABILITIES	Rs.	ASSETS	Rs.
Capital paid up — —	5,00,00,000	Notes :—	
Reserve Fund — —	5,00,00,000	(a) Legal Tender in India —	14,75,56,000
Deposits :—		(b) Legal Tender in Burma only —	25,68,000
(a) Government—		Rupee Coin — — —	4,55,000
(1) Central Government of India.	10,55,19,000	Subsidiary Coin — — —	[illegible]
(2) Government of Burma —	2,49,29,000	Bills Purchased and Discounted—	
(3) Other Government Accounts.	6,75,83,000	(a) Internal — —	—
(b) Banks — —	17,24,83,000	(b) External — —	—
(c) Others — —	2,27,30,000	(c) Government Treasury Bills —	5,37,82,000
Bills payable — —	8,03,000	Balances held abroad* — —	20,13,15,000
Other Liabilities —	95,76,000	Loans and Advances to Governments —	31,00,000
		Other Loans and Advances — —	5,50,000
		Investments — — —	8,64,71,000
		Other Assets — — —	74,76,000
	50,36,23,000		50,36,23,000

*Includes Cash and Short-term Securities.

Dated the 28th day of February, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 23rd day of February, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	15,01,24,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India —	41,54,48,000	
(a) Legal Tender in India.	2,24,93,68,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	14,61,13,000		Sterling Securities —	1,13,50,11,000	
			Total of A — —		1,57,91,57,000
Total Notes issued — — —		2,54,56,05,000	B. Rupee Coin — —		58,29,37,000
			Government of India Rupee Securities. —		38,35,11,000
			Internal Bills of Exchange and other commercial Paper. —		—
Total Liabilities —		2,54,56,05,000	Total Assets —		2,54,56,05,000

Ratio of Total of A to Liabilities : 62·085 per cent.

Dated the 28th day of February, 1940.

J. B. TAYLOR,
Governor.

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C. E. JONES,
Secretary to the Government of India

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

CENTRAL EXCISES.

New Delhi, the 9th March, 1940.

No. 6.—In exercise of the powers conferred by section 7 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to prohibit absolutely the bringing of matches into British India from the territories of the Indian States mentioned below :—

Pipalia Taluka and the Chuda State in the Western India States Agency.

No. 7.—In exercise of the powers conferred by section 18 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the Northern India Matches (Excise Duty) Supplementary Order, 1938, namely :—

In the Schedule to the said Order, for Form M. E. 13, the following Form shall be substituted, namely :—

FORM M. E. 13.

(*Vide* clause 37.)

(To be maintained by the Treasury Officer.)

Name and address of Manufactory—

Register/Return showing issues (of grosses) of banderols to manufactories on credit and duty realised for the month of..................

1	2	3					4	5	6	7	8
Date	Opening balance.	*Banderols issued during the month*					Value of banderols issued.	Total of columns 2 and 4.	Duty actually collected during the month.	Remission sanctioned by the Assistant Commissioner on damaged banderols.	Closing balance.
		Class 1.	Class 2.	Class 3.	Class 4.	Class 5.					
	Rs. A. P.	Gross.	Gross.	Gross.	Gross.	Gross.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

K. G. JACOB,

Under-Secretary to the Govt. of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

New Delhi, the 9th March, 1940.

No. 14.—In exercise of the powers conferred by section 75 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendment shall be made in the rules published with its notification No. 45-Customs, dated the 14th September, 1929, namely :—

In rule 3 of the said rules for the words " other articles of ordinary value " the words " other articles up to a total value of Rs. 500 " shall be substituted.

K. G. JACOB,

Second Secy., Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

New Delhi, the 9th March, 1940.

No. 202 (4)-Tr. (I.E.R.)/39.—In pursuance of section 13 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government, after consulting the Indian Tea Licensing Committee, is pleased to declare that the Indian Export allotment of tea for the financial year 1940-41 shall be 364,080,770 pounds avoirdupois, being ninety-five per cent. of India's standard export figure.

No. 243 (11)-Tr. (I.E.R.)/39.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to declare that the permissible maximum net exports of dry rubber from British India for the second quarter of 1940 shall be 3,550 tons.

N. R. PILLAI,

Joint Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

EDUCATION.

New Delhi, the 6th March, 1940.

No. F.-78-5/39.—The following amended rules* for the encouragement of the study of oriental languages which the Government of India have been pleased to make in supersession of all previous rules are published for general information.

I. These rules are applicable, subject to the modifications stated below, to the following officers serving directly under the Government of India :—

(*i*) Officers of the Indian Civil Service.

(*ii*) Military Officers in permanent civil employ.

(*iii*) Officers of the Indian Political Service.

(*iv*) Officers of the Indian Educational Service.

(*v*) Officers of the Imperial Branch of the Indian Police Service.

(*vi*) Chaplains of the Indian Ecclesiastical Establishment.

(*vii*) Officers of the Indian Agricultural Service.

(*viii*) Officers of the Indian Veterinary Service.

(*ix*) Officers of the Indian Forest Service.

(*x*) Officers of the Europe-recruited branch of the Indian Service of Engineers.

(*xi*) Officers of the Indian Railway Service of Engineers and Superior Revenue Establishment of State Railways.

The following restrictions will apply to officers of the Indian Educational Service, viz., that a professor of any language cannot obtain a reward in that language, and that

*These rules do not in anyway affect the departmental examinations or language examinations which officers have to pass under the orders of the Government of India.

no officer will be permitted to receive rewards for passing by a given standard in more than two Modern Indian Languages and two classical languages.

Chaplains are eligible only for rewards for passing examinations in the languages of the province in which they are serving, and no rewards will be given to such officers for passing in Classical Languages. Arabic, Persian and Sanskrit are the "Classical Languages", while all the rest of the languages tabulated in Rule III below are "Modern Indian Languages."

Officers of the Indian Agricultural Service, the Indian Veterinary Service, the Imperial Forest Service, the Europe-recruited branch of the Indian Service of Engineers and the Indian Railway Service of Engineers and Superior Revenue Establishment of State Railways are only eligible for rewards for passing the Higher Standard, 1st class and 2nd class Interpretership examinations. Officers of the Indian Agricultural Service, the Indian Veterinary Service and the Europe-recruited branch of the Indian Service of Engineers may also be admitted to the Degree of Honour examination, but only in exceptional cases when the Government of India is satisfied that it is in the interest of the public service that the Officer in question should be allowed to take the examination. In case of the Officers of the Indian Railway Service of Engineers and Superior Revenue Establishment of State Railways the Railway Board will decide in each case whether an officer should or should not be permitted to appear for the examination.

Officers serving under Provincial Governments may, with the consent of the Provincial Government concerned and by arrangement made by that Provincial Government with the Board of Examiners, Army Headquarters, appear for the examinations under these rules. Such officers will not, however, be eligible for the rewards specified in these rules unless the Provincial Governments specifically agree to theirs **payment.**

II. Candidates may present themselves for examination only in those languages in which it would be of an advantage to the Government of India that they should qualify. A statement to this effect should be furnished by the candidate's superior officer when forwarding the candidate's application. An officer who has passed (or who may pass under any Provincial Government's rules or the military rules) any of the tests equivalent to those admissible under these rules will not be eligible to sit for the corresponding tests in the same language under these rules.

II-A. Officers of the Indian Political Service desiring to qualify in modern Arabic or Persian by the Interpretership standard may be permited to proceed on deputation under the Fundamental Rules for a period not exceeding 8 months to a country where Arabic or Persian, as the case may be, is the spoken language to study that language.

III. The donations to be given to successful candidates will be as follows, subject to the conditions that (*i*) from all rewards, except for the Degree of Honour, any rewards previously drawn for the same language are deducted, and (*ii*) the grant for requalification as a first class interpreter, after a minimum interval of three years, will be one quarter of the reward for the original qualification :—

Language.	Preliminary.	Higher Standard.	Interpretership.		Degree of Honour.
			2nd class.	1st class.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Arabic	300	..	900	1,800	5,000
Assamese	..	500	..	..	..
Bengali..	..	..	500	1,500	..
Canarese (Kanarese). ..	..	500	..	..	..
Gujarati	..	500	..	..	..
Hindi	..	..	500	1,500	3,000

Language.	Preliminary.	Higher Standard.	Interpretership. 2nd class.	1st class.	Degree of Honour.
	Rs.	Rs.	Rs.	Rs.	Rs.
Malayalam ..	..	500	..	..	..
Marathi ..	..	..	500	1,5 0	..
Persian ..	300	..	900	1,800	5,000
Punjabi ..	..	500	..	..	..
anskrit ..	..	500		..	5,000
Sindhi ..	..	500	..	..	
Tamil ..	..	..	500	1,500	..
Telugu	..	500	...	...	...
Urdu ...	..	...	500	1,500	3,000
Uriya ...	..	500	..	...	..

IV. No officer will be permitted to present himself for examination in the Degree of Honour test until he is qualified as a 1st class interpreter or has passed the Higher Standard examination in the particular language.

An officer may requalify in the 1st class interpretership or in the Degree of Honour examination in any language under the conditions land down in rules XI and XV, respectively.

V. Rewards admissible under rule III will not be granted to officers whose age exceeds 40 years at the date of the original examination and 45 at the date of the requalifying examination. In the case of an examination for the Degree of Honour Standard, however, there shall be no limit of time and an officer will be permitted to earn a reward by passing this examination at any time within the period of his service.

VI. In no case will a reward be paid for passing any examination in the languages which is the candidate's mother tongue ; or is the school language, or is the language taken by the candidate at the University, or is well known to the educated classes of the district or province in which the candidate was born or educated or which is not so foreign to him as to render its acquisition a matter of difficulty.

VII. Exam inations in Arabic, Hindi, Persian, Punjabi, Sanskrit and Urdu will be held half-yearly at Lahore in April and October, and those in Arabic, Assamese, Bengali, Hindi, Persian, San skrit, Urdu and Uriya will be held half-yearly at Calcutta in March and November, by the Secretary, Board of Examiners, Army Headquarters, Simla. The exact date of the examination will be notified to intending candidates on application to the above authority.

In Madras examinations in Malayalam, Tamil and Telugu will be held half-yearly in January and July, by the Board of Examiners, Madras.

In Bombay, examinations in Canarese (Kanarese), Marathi, Gujarati and Sindhi will be held half-yearly by the Bombay-Sind Public Service Commission on the first Monday in April and October.

Whenever the day or date laid down for an examination falls on a Government of India closed holiday, the examination will be held on the next convenient working day.

Applications, through the Head of the Department, should reach the Board of Examiners, Army Headquarters, or the examining authority concerned at least one month before the date of the examination.

An officer who has been granted permission to appear for an examination but decides not to avail himself of it should intimate his decision to the Board of Examiners or the the examining authority concerned at least ten days before the date of the examination.

VIII. The books recommended for study in the various languages are given in Rules XVI and XVII. Except in the Interpretership examinations in Hindi and

Urdu and the Degree of Honour examinations, or as otherwise specified in the following rules, there are no text-books, and the passages set in the examinations will be selected at the discretion of the examiners.

In those examinations for which text-books are prescribed, the passages set will be selected partly from the text-books and partly from other suitable books, periodicals, etc.

IX. The Syllabus and standard of qualification for the Preliminary Examination shall be as follows :—

ARABIC AND PERSIAN.

PART I.—*Oral.*

	Marks.
Conversation.—Conversing with a native of the country with reasonable fluency and accuracy on general topics of a simple kind	100

(In Arabic any form of the spoken language, except Moorish, will be accepted. In Persian, only the modern language will be accepted in both oral and written tests).

PART II.—*Written.*

Translation.—Translation from and into the language of simple unseen passages or sentences	100

(The translation into Arabic should be marked with the vowel points).

Total marks ..	200

In order to pass, a candidate must obtain 60 per cent of the total marks.

X. The Syllabus and standard of qualification for the Higher Standard Examination shall be as follows :—

LANGUAGES OTHER THAN SANSKRIT.

PART I.—*Oral.*

	Marks.
(*a*) *Viva Voce* translation of English sentences	50
(*b*) *Viva Voce* translation of sentences in a modern Indian language	50
(*c*) Reading and translating simple letter	50
(*d*) *Conversation.*—Conversing with reasonable fluency and accuracy with a local inhabitant unacquainted with English, on general topics of a practical nature	100
	250

PART II.—*Wirtten.*

(*Time allowed*—three hours).

	Marks.
(*a*) Written translation of passages from English into the modern Indian language, half of which will be taken from the English translation of the text-book ..	100
(*b*) Written translation of passages from the modern Indian language into English, half of which will be taken from the text-book	100
	200
Total marks ..	450

NOTE.—As regards the text-book referred to above, candidates are advised to get in touch with the Secretary, Board of Examiners, Army Headquaters, Simla.

In order to pass, a candidate must obtain 60 per cent of the total marks in each of Parts I and II. The examination of candidates who fail to pass in Part I will not be proceeded with. Failure in one part will entail re-examination in both parts.

SANSKRIT.

(a) Construing, with readiness and accuracy, from the prescribed text-book—the "Riju Patha", Parts I, II and III, by Iswar Chandra Vidyasagar.

(b) Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into Sanskrit.

(c) Reading manuscripts fairly and translating them readily and correctly. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

(d) *Viva voce* translation into Sanskrit of a paper of English sentences.

Grammar recommended—

Max Muller's Sanskrit Grammar edited by Macdonell.

" Candidates to be successful in the above examination in Sanskrit must obtain 50 per cent of the marks in the aggregate and not less than 60 per cent of the marks in the translation of the unseen passages and 35 per cent of the marks in each of the other subjects."

XI. The Syllabus and standard of qualification for the Interpretership Examination shall be as follows :—

ARABIC AND PERSIAN.

PART I.—*Oral.*

(To be conducted, whenever possible, through the medium of an educated native.)

(In Arabic any form of the spoken language, except Moorish, will be accepted. In Persian, only the modern language will be accepted in both oral and written tests.)

	MARKS.
1. *Conversation*	70
2. *Reading Manuscript.*—Reading short manuscript letters, notes, telegrams, etc., and dictating answers thereto	20
3. *Technical Terms.*—Knowledge of Technical and local terms (including titles of local officials and terms of etiquette in dealing with them, terms in travel, transport duties, collection of supplies, etc.)	20
4. *Oral Translation.*—A passage in the language of an ordinary everyday style will be placed in the hands of the candidate, who will translate it aloud ..	20
5. *Oral Composition.*—An English passage of an ordinary everyday style will be placed in the hands of the candidate, who will translate it aloud into the language	20
	150

PART II.—*Written.*

(The translation into Arabic should be marked with vowel points.)

	MARKS.
6. *Translation.*—Translation into English, from the language, of unseen passages	25
7. *Composition.*—Translation into the language of unseen English passages ..	30
8. *Manuscript.*—Translating into English manuscript correspondence, official or private	15
9. *Letter.*—Writing a private or official letter in the language, a precis being given ..	30
	100
Total marks ...	250

LANGUAGES OTHER THAN ARABIC AND PERSIAN.

PART I.—*Oral.*

(To be conducted, whenever possible, through the medium of an educated native of the country concerned.)

	MARKS.
1. *Conversations*—	
(*a*) Translating *viva voce* with readiness a paper of English sentences read out by the local examiner	15
(*b*) Translating *viva voce* with readiness a paper of conversational sentences in the language read out or spoken by a native of the country	15
(*c*) Conversing with a native of the country with such fluency, correctness of grammar, idiom and pronunciation as to be at once intelligible. Subjects should deal with general questions of a difficult but practical nature ..	40
2. *Reading Manuscript.*—Reading short manuscript reports, notes, telegrams, etc., and dictating answers thereto	20
3. *Technical Terms.* —Knowledge of technical and local terms (including titles of local officials and terms of etiquette in dealing with them, terms used in travel, transport duties, collection of supplies, etc.)	20
4. *Oral Translation.*—A passage in the language of an ordinary everyday style will be placed in the hands of the candidate, who will translate it aloud, into English	20
5. *Oral Composition.*—An English passage of an ordinary everyday style will be placed in the hands of the candidate, who will translate it aloud into the language	20
	150

PART II.—*Written.*

6. *Translation.*—Translation into English, from the language of unseen passages. (Time allowed—1½ hours)	25

NOTE.—In the case of Hindi, Punjabi and Urdu, half the passages will be taken from the books recommended for study.

7. *Composition.*—Translation into the language of unseen English passages. (Time allowed—1½ hours) ..	30
8. *Manuscript.*—Translation into English of official and private correspondence (manuscript). (Time allowed—1 hour) ..	15
9. *Letter.*—Writing a private or official letter in the language, a précis being given. (Time allowed—1 hour) ..	30
	100
Total marks ..	250

The examination will last for two days. The oral part will be taken on the first day and the written part on the second day. The examination hours on the first day for the oral test shall be from 10 A.M. to 1 P.M. and 2 to 5 P.M. On the second day for the written test they shall be divided as below :—

Translation into English	10 to 11-30 A.M.
Translation from English	11-30 A.M. to 1 P.M.
Translating manuscript	2 to 3 P.M.
Letter	3 to 4 P.M.

In Arabic and Persian, 80 per cent of the total marks must be gained for the qualification of 1st class interpreter. A candidate gaining less than 80 per cent and not less than 60 per cent will be classified as 2nd class interpreter.

In languages other than Arabic and Persian, 80 per cent of the total marks, with not less than 60 per cent in Part II, must be gained for the qualification of 1st class interpreter. A candidate gaining less than 80 per cent of the total marks, with not less than 60 per cent in each of Parts I and II, will be classified as a 2nd class interpreter.

To requalify as a first class interpreter, an officer will be required to gain 80 per cent of the total marks allotted to subjects 1, 2, 3, 4 and 5 of the syllabus for languages.

An officer may requalify as a 1st class interpreter after an interval of three years. An officer who is a 2nd class interpreter may present himself at any time for the Interpretership examination with a view to his qualifying as a 1st class interpreter. If he fails to reach the 1st class standard, but again qualifies as a 2nd class interpreter, he will not be eligible for any further grant of reward under rule III.

XII. The following are the subjects for the Degree of Honour Examination :—

(a) A written examination in the prescribed books.

(b) Written translation into English of difficult unseen passages in prose.

(c) Translating into the language a difficult passage (or passages) in English with such accuracy, elegance and idiomatic excellence as shall show eminent proficiency in the language.

NOTE.—The translation into Arabic should be marked with the vowel points.

(d) Written translation into English of difficult unseen passages in verse.

(e) A paper in History and Religion and History of Literature.

NOTE.—This rule applies to Arabic, Persian and Sanskrit.

(f) A paper on Rhetoric, Prosody and Philology.

NOTE 1.—Candidates will be required to know the general system of prosody including forms of poetry and rhyme connected with the language.

NOTE 2.—This rule applies to Arabic, Persian and Sanskrit.

(g) A paper on Rhetoric, Prosody, Philology and History of Literature.

NOTE 1.—Candidates will be required to know general system of prosody including forms of poetry and rhyme connected with the language.

NOTE 2.—This rule applies to languages other than Arabic, Persian and Sanskrit.

(h) A short composition in the language in the form of a letter or an essay on one of three or four given subjects.

(i) Conversation with a native of the country. The candidate will be expected to speak fluently and accurately. There will be no examination in conversation in Sanskrit.

(j) Reading and translating at sight difficult manuscripts in the language.

(k) *Viva voce* translation at sight into the language of a paper in English placed before the candidate. This translation as it is made will be written by a member of the Board as dictated by the candidate, who will be permitted to correct his translation when completed upon its being read out to him by the examiner. The time occupied in this exercise will be taken into account in awarding marks.

XIII. The Degree of Honour Examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

XIV. The time table for the Degree of Honour Examination will be as follows :—

First day.—Text Books (10 A.M. to 1 P.M.).

Unseen Prose (2 to 5 P.M.).

Second day.—Translation from English (10 A.M. to 1 P.M.).

Unseen Poetry (2 to 5 P.M.).

Third day.—For Arabic, Persian and Sanskrit :—

History of religion and History of Literature (10 A.M. to 1 P.M.).

Prosody, Rhetoric and Philology (2 to 4 P.M.).

For languages other than Arabic, Persian and Sanskrit :—

Rhetoric, Prosody, Philology and History of Literature (10 to 12 NOON).

Composition (2 to 3 P.M.).

Oral (2 to 5 P.M.).

Fourth day.—For Arabic, Persian and Sanskrit :—

Composition (10 to 11 A.M.).

Oral (2 to 5 P.M.).

For languages other than Arabic, Persian and Sanskrit :—

Oral (10 A.M. to 1 P.M.).

XV. Successful candidates for the Degree of Honour will be arranged in two divisions according to the number of marks obtained. For the first division, 80 per cent. of the marks must be obtained in the aggregate and not less than 60 per cent. in any one paper, for the second division, 60 per cent. must be obtained in all subjects and not less than 45 per cent. in any one paper. The full reward and diploma signed by His Excellency the Viceroy will be granted only to candidates passing in the first division and their names only will be published in the *Gazette of India*. Candidates passing in the second division will be granted half the reward fixed for the first Division. A candidate who has passed in the second division may appear again in the same test in that language with the sanction of the Board of Examiners, Army Headquarters, and if he passes in the first division receive half the original reward prescribed for the first division as well as the diploma.

A candidate who has passed the Degree of Honour in any language in the First Division may appear again in the same test in that language after an interval of five years and if he passes in the First Division, receive half the reward prescribed for that Division.

XVI. The following are the books recommended for study in the interpretership Examination. In the case of Arabic and Persian, both for the Preliminary and Interpretership examinations, candidates are advised to get in touch with the Secretary, Board of Examiners, Army Headquarters, Simla, who will advise them as to which books they should buy, etc.

N. B.—All books, when available, can be had from the principal booksellers. Where difficulty is experienced in obtaining any book, candidates are advised to apply to the Secretary, Board of Examiners, Army Headquarters, Simla, who will advise as to their supply.

BENGALI—

Text Books.—

1. "Svarnalata". (A domestic novel). By Tarak Nath Ganguli. (English Translation by D. C. Roy.)
2. "Durges Nandini." (A historical novel.) By Bankim Chandra Chatterjee (English translation by C. C. Mukerjee.)
3. "Madhvi Kankan." (A historical novel.) By Romesh Chandra Dutt. (English version under the title of "The Slave Girl of Agra" by the same author.)
4. "Subha Vivaha."

Grammar.—

1. "Manual of the Bengali Language," by G. F. Nicholl.
2. "Manual of Colloquial Hindustani and Bengali in the Roman Character," by Rai Sahib N. C. Chatterjee.

Periodicals—

1. "*Basumati.*" (Calcutta.)
2. "*Bangavasi.*" (Calcutta.)
3. "*Bharatvarsa.*" (Calcutta.)

HINDI—

Text Books—

1. "Mahabharat" (pages 1—237), by Mahabir Prasad Dwivedi.
2. "Prem Dwadashi", by Prem Chand.

Grammar.—Edwin Greaves' "Modern Hindi Grammar".

"Hindi Manual" by F. Pincott.

MARATHI—

Literature—

1. "Seventh Marathi Reader" (Department of Public Instruction, Bombay).

2. "Vangmaya Mala, Pushpa Dusaren" (Prose portion only), 1934, Authors—Woman Malhar Joshi, M.A. and N. M. Patwardhan, M.A., L.T.

3. "Gujagoshti, 1933."

Author—Prof. N. S. Phadke, M.A.

Publishers—The International Book Service, Poona 4.

4. "Pan Lakshant Kon Gheto."

Author—Hari Narayan Apte.

Grammar—

1. Resume of Marathi Grammar.

Author—Bapur Vasudev Devdhar, M.A., S.T.C.

2. The Revd. Navalkar's Grammar, 1925.

Newspaper—

"*The Dayan Prakash*" (Daily and Weekly), (Bhamburda, Poona City.)

TAMIL—

Literature—

1. "Kamalambal Charitram", by B. R. Rajam Ayyar. (Available at the Ripon Press, Madras.)

2. "Sivaganam", by Rai Sahib T. M. Ponnuswami Pillai.

3. Tamil Fourth Reader, by E. Marsden. (Macmillan and Company, Madras.)

Grammar.—"First Catechism of Tamil Grammar", by Dr. Pope. (Higginbotham and Company.)

Newspaper.—"*The Swadesamitram*" published by T. S. Viswanatha Ayyar, Desabhandu Buildings, Nos. 3 and 4, White Road, Royapettah, Madras.

URDU—

Text Book—

1. "Guldasta-i-Urdu" (official edition).

Grammar—

1. Azizur Rahman's "Conversational Exercises" and its English translation.

2. Phillotts' "Hindustani Stumbling Blocks".

3. Platt's "Hindustani Grammar".

XVII. The following are the text-books prescribed for the Degree of Honour Examination :—

ARABIC—

(*a*) *Language Test—*

"Rannat-ul-Masalis wal Masani."
Two volumes (Beyrout.)

"Hamasah", 1st two books.

"Sab'a Mu'allaqat." (Official edition, English translation by Captain Johnson.)

"Maqāmāt-il-Hariri"—(First Half.)

(Official edition ; English Translation by Chenery and Steingass.)

N.B.—Prosody and Rhetoric should be studied. The "Ilm-ul-Adab" published in two volumes at Beyrout, is recommended.

(b) *Muhammadan History and Religion*—

" Life of Mahomet ". (Muir).

" Rise, Decline and Fall of the Caliphate. " (Muir).

" The Holy Koran " (Ahmadiyya edition).

(c) *Arabic Literature*—

Nicholson's " Literary History of the Arabs ", (Heinemann).

HINDI—

" Satya Harischandra " by Bharatendu Harischandra. (Khargavilas Press, Bankipore).

" Hindi Navaratna ", by Ganesh Vihari, Shyam Vihari and Sukadeva Vihari Misra. (Ganga Pustak Mala, Aminabad, Lucknow.

" Ramayana, " by Tulsidas, published by the Nagripracharini Sabha under the title " Ramcharitamanasa," Bala Kanda and

" Uttara Kanda ". (Indian Press, Allahabad.)

" Vinaya Patrika, " by Tulsidas (India Press, Allahabad).

" The Satsaiya of Bihari " first 379 Dohas. (Dr. Grierson's edition).

PERSIAN—

(a) *Language Test*—

Prose—

" Akhlāq-i-Jalālī ", official edition. (English Translation by W. T. Thompson).

" Waqāyīi Ni'mat Khān-i-ʿAli " (official edition).

" Yaki Bud Wā Yaki Na Bud. "

" Chahār Maqālā " (Luzac and Co.)

Poetry—

" Diwan-i-Hafiz ", official edition. (English Translation by Payne and Clarke).

" Masnavi of Rumi, " Book II (English Translation and commentary by Wilson.) (Probasthain and Co., London).

" Shah Nama, " official edition (English Translation by Warner, Trubners' Oriental Series).

" Qasā'id-i-Qā'ani, " official edition.

N.B.—Persian Prosody and Rhetoric should be studid. The following works are recommended.—

" The Hada'iqul Balaghat. " (Nawal Kishore Press, Lucknow.)

" Rhetorique et Prosodie ", by Garcin de Tassy.

(b) *Muhammadan History and Religion*—

" A History of Persia "—2 volumes—Third edition (Sykes).

" Rise, Decline and Fall of the Caliphate " (Muir).

" Life of Mahomet. " (Muir),

(c) *Persian Literature*—

" A Literary History of Persia " (Brown) (4 vols.)

" Specimens of Persian Manuscripts " (official edition).

SANSKRIT—

(a) *Language Test*—

" Hymns from the Rigveda, " edited by Dr. Peterson (Bo. Sk. Series No. 36—Govt. Central Book Depot, Bombay).

" Chāndogya Upanishad "—Chapters V and VI.

" Manu Smriti—Chapters II, IV and VII.

" Kiratarjjunīyam"—Cantos I to IV.

Kālidās's " Sakuntala ".

" Kadambari, " Part I, edited by Dr. Peterson (Bo. Sk. Śeries No. 24—first 100 pages.) (Govt. Central Book Depot, Bombay).

SANSKRIT—*concld.*

(*b*) *Indian History and Religion—*

Vincent A. Smith's "Early History of India," including Alexander's campaigns (latest edition.)

Monier William's "Hinduism".

Monier William's "Buddhism".

(*c*) *Sanskrit Literature—*

Macdonell's "History of Sanskrit Literature",

Grammars, etc., recommended—

Kale's "Higher Sanskrit Grammar".

Apte's "Guide to Sanskrit Composition."

URDU—

Prose—

"Taubatun-Nasuh" (Nawal Kishore Press, Lucknow.)

"Fasānā-i-Azād," Volume II (pages 1—200).

"Urdu-i-Muallā" (Ghālib), (official edition) (pages 1—200).

Poetry—

"Masnaviyāt-i-Saudā."

"Nazm-i-Muntakhab."

"Bāng-i-Darā (Iqbāl)."

History of Literature—

"Ab-i-Hayāt."

"A History of Urdu Literature" (Saxena).

Rhetoric and Prosody—

"Taqwim-ul-Uruz wal Qawāfi."

G. S. BAJPAI,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

PART B.

ECCLESIASTICAL.

New Delhi, the 9th March, 1940.

No. 304.—In exercise of the powers conferred by section 5 of the Indian Church Act, 1927 (17 and 18 Geo. 5, Ch. 40), and in supersession of the Indian Church Statutory Rules, 1929, in their application to India the Governor General of India in Council with the sanction of the Secretary of State for India and with the concurrence of the Bishop of Calcutta, is pleased to make the following rules :—

THE INDIAN CHURCH (INDIA) STATUTORY RULES.

1. These rules may be called the Indian Church (India) Statutory Rules, 1940.

Chaplains.

2. No Chaplain shall minister in any Maintained Church in any diocese in India unless he has obtained and holds a licence to officiate (hereinafter called a licence) from the Bishop of the diocese concerned. Every such Chaplain as a condition of obtaining such licence shall make the declarations required to be made by the Canons of the Indian Church before a licence is granted. Such licence when

requested shall not be withheld except on account of the Chaplain's refusal to make any of the said declarations or for reasons for which under the law for the time being in force in England a Bishop of the Church of England may refuse to institute or admit a clergyman presented to a benefice in England other than reasons concerning the transfer of the right of patronage and any reasons named in the English Law in force at the time which may be declared by the Governor-General with the concurrence of the Bishop of Calcutta to be inapplicable in India. If any Bishop of the Indian Church withholds a licence for which request is made by a Chaplain either on first appointment as Chaplain or on transfer from one diocese to another, the Chaplain may appeal either to the Bishop of Calcutta or if the Bishop of Calcutta is the Bishop who has withheld the licence, to the Bishop of Madras or the Bishop of Bombay, whichever is senior by consecration, and the decision on the appeal shall be final. If any such appeal is allowed, the Bishop who has withheld the licence shall thereupon grant it. Provided that a Chaplain working in India at the date of severance and holding a licence from the Bishop of his diocese shall not be required to obtain a new licence unless and until he is transferred to another diocese, and if he be transferred to another diocese, he shall be allowed to make the declarations which were required before the date of severance instead of the declarations required to be made by the Canons of the Indian Church if he have a conscientious objection to anything contained in the latter.

3. Every Chaplain shall be under the episcopal supervision of the Bishop whose licence he holds, and his successors.

4. No Chaplain shall undertake any work other than that of ministering to His Majesty's troops and the servants of the Crown and their families if either the Bishop or the Governor-General objects to his undertaking such work.

5. Subject to the provisions of Rule 6, no Chaplain shall officiate as a minister of the Indian Church except in so far as he may be authorised so to officiate in accordance with the rules for the time being of the Indian Church; nor shall any Chaplain administer or perform any sacrament, rite, ceremony, solemnisation of marriage, service or religious ministration of any kind purporting to be a sacrament, rite, ceremony, solemnisation, service or religious ministration of the Indian Church except in conformity with the rules for the time being of that Church.

6. Every Chaplain shall have the right to use the services contained in any Book of Common Prayer from time to time authorised by law in England when ministering in a Maintained Church or elsewhere to a congregation which includes members of the Church of England temporarily resident in India and which worships in the English language, and no Chaplain shall, by reason of exercising this right, notwithstanding anything in the Constitution, Canons or Rules of the Indian Church, be liable to any ecclesiastical penalty, censure or disability whatsoever, nor shall any authority of the Indian Church hinder any Chaplain in the exercise of such right.

7. Subject to the provisions of Rule 2, Chaplains shall be posted by such person or persons as the Governor-General after consultation with the Bishop of Calcutta shall appoint.

8. The Governor-General shall facilitate the attendance of Chaplains at Diocesan Councils when summoned by the Bishops.

9. Before commencing proceedings or allowing proceedings to be commenced against any Chaplain before any Ecclesiastical Court, the Diocesan Bishop concerned shall notify the Governor-General through the Bishop of Calcutta of his intention so to do, and shall give the fullest consideration to any representation on the subject that may within four weeks of such notification be made to him by the Governor-General.

10. Before withdrawing the licence of any Chaplain the Diocesan Bishop concerned shall communicate in confidence in such way as he thinks fit with the Governor-General.

Maintained Churches.

11. The Churches entered for the time being in the Second Schedule to the Indian Church Act shall be maintained and repaired at Government expense, provided that nothing in this rule shall impose any liability on Government to repair any Church when before the passing of the Act such Church was not repaired at Government expense.

12. The Governor-General may remove any Church from the list contained in the Second Schedule to the Indian Church Act by agreement with the Bishop of Calcutta or by 12 months notice expiring with the end of a financial year, provided that such notice shall not be given unless he has notified his intention to do so to the Bishop of Calcutta and allowed him a reasonable opportunity of showing cause against such removal.

13. The Governor-General may with the concurrence of the Bishop of Calcutta add any Church to the list, transfer any Church from Part I of the list to Part II thereof or *vice versa*, or from the sub-division 'A—Military Churches' of Part I to the sub-division 'B—Civil Churches' thereof or *vice versa*, or replace on the list any Church which has been removed in accordance with Rule 12, and such addition or replacement shall take effect from the beginning of a financial year.

14. The Governor-General shall, before the end of March in each year, send to the Bishop of Calcutta a correct list of Maintained Churches for the ensuing financial year.

15. If the Governor-General removes a Church from the list for the time being of Maintained Churches, such Church if at that time vested in the Crown shall vest in the Indian Church Trustees, provided that if the Governor-General shall so require, the Indian Church Trustees shall hold it upon the trusts following, namely:—

(1) Upon trust to permit the services of the Church of England as contained in any Book of Common Prayer from time to time authorised by law in England or any of them to be performed in that Church for any congregation which includes members of the Church of England domiciled in the British Isles (*a*) if a majority of the members of the congregation so domiciled or a majority of the members of the congregation worshipping in that Church in the English language desire such services, and (*b*) if and so long as the congregation is willing to contribute an equitable sum to be determined by the Bishop of the Diocese towards the cost of such services and towards the maintenance and repair of the Church;

(2) Upon trust to arrange for such services to be held at such times as are convenient to the congregation:

Provided further that if during a period of seven consecutive years, which period may include any period previous to the date of severance, no service has been held in any such Church, such Church shall be held freed and absolved from the trusts (if any) above specified.

16. Subject to the provisions of these Rules the Churches from time to time entered in the list of Maintained Churches shall be available for the services of the Church of England as contained in any Book of Common Prayer from time to time authorised by law in England.

17. The services mentioned in Rule 16, when performed in a Maintained Church, shall be performed in such manner and according to such rules and by such persons as may be agreed as being in accordance with the practice of the Church of England by the Governor-General and the Bishop of Calcutta, or, failing agreement, as may be determined by the Archbishop of Canterbury.

18. Subject to the provisions of Rules 16 and 22, a form of service or a form of part of a service authorised in India, whether authorised by law in England or not, may be used in a Maintained Church, if the Chaplain or Minister in Charge of that Church and the Church Committee desire it.

19. (1) Forms of service authorised by the Bishop of Calcutta or the Bishop of the Diocese either (*i*) for special occasions at the request or with the consent of the Governor-General or the Governor of the Province or (*ii*) for troops at the request of the Commander-in-Chief in India, may be used in Maintained Churches either in addition to the Church of England services or in substitution therefor.

(2) Special Collects or Prayers for occasions or subjects peculiar to India may, on the appropriate occasions, be either substituted for prayers in the Church of England services or be added to those services.

20. Subject to the provisions of Rule 19, no service or part of a service which is not either contained in any Book of Common Prayer from time to time authorised by law in England or authorised by the Indian Church shall be used in a consecrated Maintained Church except when the Church is lent to some other Church or denomination.

21. No sacrament, rite, ceremony, solemnisation of marriage, service or religion ministration of any kind purporting to be a sacrament, rite, ceremony, solemnisation service or religious ministration of the Indian Church shall be administered or performed in any Maintained Church except in conformity with the rules for the time being of the Indian Church.

22. The services of the Church of England shall, in every Maintained Church, have the first claim to the hours of service on every Sunday and Holy Day, and the times at which they shall be held shall be those most convenient to the congregation attending the Church of England services which are conducted in the English language in that Church. The hours shall be fixed by the Chaplain or Minister in Charge in consultation with the Church Committee, and, in the case of services for troops, the Officer commanding the station.

23. No congregation which at the date of severance had a customary right to worship in a Maintained Church shall be prevented from so doing.

24. The practice or practices followed by the Church of England in India with regard to the marriage of persons in Churches during the 20 years preceding the date of severance, including those relating to the marriage in Church of divorced persons and to marriages between persons within the prohibited degrees, shall continue to be followed in Maintained Churches unless and until they are modified by the Indian Church, but no person whose domicile is outside India shall be debarred by any rule made by the Indian Church from being married in a Maintained Church who would have been entitled to be married in such Church in accordance with the practices followed before the date of severance.

25. The arrangements made for the loan of Churches which have been consecrated for the use of the Church of England which are in force at the date of severance shall be carried out by the Church in India unless varied by mutual consent of the Governor-General and the Bishop of Calcutta.

Episcopal Supervision and Ministrations.

26. The Indian Church shall provide episcopal supervision for Chaplains and episcopal ministrations for the congregations worshipping in Maintained Churches, and the Governor-General shall make such grants as he may think fit to the Church in consideration of such episcopal supervision and ministrations.

Alteration of Rules.

27. If the Bishop of Calcutta refuses to concur in an alteration of these rules proposed by the Governor-General, with the sanction of the Secretary of State, as regards the episcopal supervision of Chaplains ministering to troops, the Governor-General may, if he thinks fit, require the matter to be referred to arbitration of the Archbishop of Canterbury, or, if he be unwilling to act, some person appointed by him, or, if he fail to make such appointment, a person appointed by the Governor-General and the Bishop of Calcutta, and in the case of such reference the decision of the arbitrator shall be final.

Breaches of the Rules.

28. If it shall appear to the Governor-General that any officer of the Indian Church has committed a breach of these rules, he shall bring the matter to the notice of the Bishop of Calcutta, who shall take such steps as he thinks fit to ensure their observance.

29. (*i*) If after bringing alleged breaches of these rules to the notice of the Bishop of Calcutta, the Governor-General shall be of opinion that such breaches continue to be committed, whether with the knowledge of the authorities of the Indian Church or through their default or neglect, or otherwise, or (*ii*) if he shall be of opinion that the Indian Church is so administered that the general intention of these rules is frustrated, and if, in either case, the Bishop of Calcutta differs from the opinion of the Governor-General, the matter or matters in question shall, with the sanction of the Secretary of State, be referred to arbitration in the manner provided by Rule 27, and the decision of the arbitrator shall be final.

30. If the arbitrator shall find that a breach of these rules has been and is being committed or that the Indian Church is so administered that the general intention of these rules is frustrated, and that the default is such as to justify the Secretary of State in taking action as specified in this rule, then the Secretary of State may if he thinks fit call upon the Indian Church by its representative the Bishop of Calcutta to carry out any suggestions of the arbitrator for remedying such default and on the refusal or failure of the Indian Church to carry out such suggestions or without so calling on the Indian Church may declare that in all or any of the churches entered at the date of the declara-

tion in the Part I of the Second Schedule to the Act the ecclesiastical law of the Church of England to such extent as the Archbishop of Canterbury may direct shall be observed and followed, and in such case the Governor-General may, with the sanction of the Secretary of State, and the concurrence of the Archbishop of Canterbury, amend or cancel rules made on any matter specified in paragraphs *(vi)*, *(vii)*, *(viii)*, *(ix)* and *(xii)* of section 5 of the Act, and/or make new rules in substitution therefor, or in amplification or modification thereof, and the Secretary of State may, at any time, after making the above-mentioned declaration, further declare that all or any of the said churches shall, at the expiration of twelve months from the date of his declaration, vest in the Crown or in such person or persons as he may appoint for an absolute estate in possession, and such of them as are duly consecrated shall be held in trust for the purpose of ministrations in accordance with the rites of the Church of England, and shall be freed from any claim by the Indian Church or officials or members thereof.

If the Secretary of State shall make the first above-mentioned declaration without making the second declaration and the Archbishop of Canterbury shall declare his assent thereto, the Secretary of State may require the Indian Church to provide episcopal ministrations for the churches specified in the said declaration and episcopal supervision of chaplains serving therein, and the Indian Church shall provide such episcopal ministrations and supervision so long as the Chaplains concerned hold licences from Bishops of the Indian Church, and the congregations of the said churches remain congregations of the Indian Church. If the Secretary of State make the second above-mentioned declaration no obligation shall rest on any Bishop of the Indian Church to give episcopal supervision or ministrations in churches to which the second declaration shall apply.

Special Notice by the Governor-General to determine certain Provisions.

31. The Governor-General, with the sanction of the Secretary of State, may at any time give five years' notice to the Bishop of Calcutta that he intends to make either or both of the declarations mentioned in Rule 30, so far as concerns the churches included at the date of the declaration in Part I (A) of the Second Schedule to the Act, provided always that such churches shall vest in the manner and on the conditions prescribed in Rule 30 forthwith on the making of the said declaration, and not on the expiration of twelve months from the date thereof, and the declaration shall be modified accordingly.

Interpretation of the expressions "Church Committee" and "Governor-General".

32. The expression "Church Committee" means, in the case of any Maintained Church served by a Chaplain, the Church Committee as constituted by the rules of Government before the date of severance or as constituted by rules made by the Governor-General with the concurrence of the Bishop of Calcutta after the date of severance, and in the case of any Maintained Church not served by a Chaplain, the Church Committee as constituted by rules made with the approval of the Governor-General by the General Council of the Indian Church or, failing such rules, by the Diocesan Council of the diocese concerned.

3. In these rules the expression "Governor-General" shall—

(*a*) in relation to the period between the commencement of Part III of the Government of India Act, 1935, and the establishment of the Federation of India mean, as respects matters with respect to which the Governor-General is by and under the provisions of the said Act for the time being in force is required to act in his discretion, the Governor-General and as respects other matters the Governor-General in Council;

(*b*) in relation to any period after the establishment of the Federation mean the Governor-General acting in his discretion ; and

(*c*) in relation to any period after the commencement of Part III of the Government of India Act, 1935, be construed as including a reference to the Governor of a Province acting within the scope of any authority given to him under Part VI of the said Act.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 4th March, 1940.

No. 361-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that

the following further amendments shall be made in the Defence of India Rules namely :—

In the said Rules—

(1) in clause (*o*) of sub-rule (*6*) of rule 34, after the words, figures and brackets " sections 10 to 16 (both inclusive) of ", the words " the Naval Discipline Act as set forth in the first Schedule to " shall be inserted ;

(2) in sub-rule (*4*) of rule 35, the word " this " where it occurs for the first time shall be omitted ;

(3) in clause (*a*) of sub-rule (*1*) of rule 45, after the words " the restriction of photography ", the words " or the making of representations " shall be inserted ;

(4) in clause (*a*) of sub-rule (*1*) of rule 80, after the word " entitling ", the word " any " shall be inserted ; and

(5) in rule 105, for the word " Controller ", the word " Controllers ", shall be substituted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

POSTS AND TELEGRAPHS.

New Delhi, the 5th March, 1940.

No. P.T.L./I.-3/40.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

In rule 183 of the said Rules, after clause (y), the following clause shall be inserted, namely :—

" (z) The Chairman and the Secretary of the Coal Mines Stowing Board, provided that the articles posted by them relate solely to the Business of the Board."

S. N. ROY,

Secretary to the Government of India.

2550 S—982—15-3-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 22, 1940.

PART II.

FROM THE "GAZETTE OF INDIA." (EXTRAORDINARY), NEW DELHI, MONDAY, MARCH 11, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 11th March, 1940.

No. 54-OR./6/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department, No. 54-OR./3/39, dated the 24th January, 1940, shall be further varied by inserting the names and addresses specified in the Schedule hereto annexed.

SCHEDULE.

Agricola de Turrialba, Compania, San José, Costa Rica.

Clever y Lassman, Av. Uruguay 44, Mexico City, Mexico.

de Bary, H. Albert & Co. N. V. Handel-Maatschappij, 448-454, Heerengracht, Amsterdam C. Holland.

"Forinvent" Gesellschaft für auswärtige Anlagen und Erfindungen A.G., 1, Aeschenvorstadt, Basle, Switzerland.

Hauzeur-Gerard Fils, 19, Rue Fernand Houget, Verviers, Belgium.

Knorr-Nahrmittel A.G., Thayngen, Switzerland.

Lind, E. Th. Scheepvaartbedrijf, Leuvehaven 80B, Rotterdam, Holland.

Macris, Aristoteles, Stadium St. 45, Athens, Greece.

Ramirez de Arellano & Cia., Vera Cruz, Mexico.

Rohde et Cie Matthias, 9, Rue des XII Mois, Antwerp, Belgium.

Skandinavisk Telegrambureau, Sortedamsdossering 29, Copenhagen, Denmark.

Verzekering Maatschappij Van 1926 N.V., 884, Heerengracht, Amsterdam, Holland.

Von Kleve, Kurt, Diamantidou 72, Athens, and Micrassiaton 43, Volo, Greece.

Wittkop & Co., Beckenried, Switzerland.

Zurstrassen, P. J., et Fils, Rue du Palais, Verviers, Belgium.

Zurstrassen, Wm. (S.P.R.L.), 5, Rue Xhavee, Verviers, Belgium.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" (EXTRAORDINARY), NEW DELHI, WEDNESDAY, MARCH 13, 1940.

GOVERNMENT OF INDIA.

POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 13th March, 1940.

No. 3-W.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other powers enabling him in that behalf, the Crown Representative is pleased to direct that the following amendment shall be made in the notifications of the Political Department, Nos. 319-I. B. and 320-I. B., dated the 28th August, 1939, namely.—

In the said notifications, for the words and figures "Foreigners Ordinance, 1939" wherever they occur, the words, figures and brackets "Foreigners Act, 1940 (II of 1940)" shall be substituted.

C. LATIMER,
Secretary to His Excellency the Crown Representative.

FROM THE "GAZETTE OF INDIA" (EXTRAORDINARY), NEW DELHI, FRIDAY MARCH 15, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 15th March, 1940.

No. 371-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely :—

In rule 101 of the said Rules—

(*i*) sub-rule (*1*) shall be omitted, and sub-rules (*2*) and (*3*) shall be re-numbered as sub-rules (*1*) and (*2*), respectively ;

(*ii*) in sub-rule (*1*), as so re-numbered—

(*a*) for the words, brackets and figures "A controller or inspector authorised under sub-rule (*1*)" the following shall be substituted, namely :—

"If in order to secure compliance with the provisions of this Part the Central Government considers it expedient so to do, it may by order direct that the business of any person (hereinafter referred to as the suspected person) shall be subject to supervision ; and, thereupon a controller and any person authorised by a controller in this behalf" ; and

(*b*) for the words "as the controller or inspector may require" the words "as may be required" shall be substituted ;

(*iii*) in sub-rule (*2*), as so re-numbered, for the word "inspector" the words "any person authorised by a controller under this rule" shall be substituted.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, MARCH 16, 1940.

HOME DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

New Delhi, the 11th March, 1940.

No. 21/9/40-Political (W.).—In exercise of the powers conferred by section 3 of the Foreigners Act, 1940 (II of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the Foreigners Order, 1939, namely :—

After paragraph 8 of the said Order, the following paragraph shall be inserted, namely :—

"9. *Powers to remove foreigners from cantonments.*—The military officer for the time being in command of the forces in a cantonment may, by order in writing, direct any foreigner to remove himself from the cantonment within such time as may be specified in the order".

The 13th March, 1940.

No. 21/3/40-Political (W).—In exercise of the power conferred by section 3 of the Foreigners Act, 1940 (II of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the Foreigners Order, 1939, namely—

For paragraph 4 of the said Order the following shall be substituted, namely :—

4. *Power to prohibit the entry into and departure from British India.*— (1) A civil authority for an area on the borders of British India may by order in writing,—

(*i*) notwithstanding anything contained in the Indian Passport Act, 1920, or in the rules made thereunder, prohibit the entry of any foreigner into the area from the place outside British India, or

(*ii*) prohibit the departure of any foreigner from the area to a place outside British India.

(2) Whenever a civil authority issues an order under sub-rule (*1*) it shall report the matter forthwith to the Central Government which may cancel or modify the order in such manner as it thinks fit.

H. J. FRAMPTON,
Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 12th March, 1940.

No. D./1385-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 1st March, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	14,37,27,000
Deposits :—		(b) Legal Tender in Burma only	14,35,000
(a) Government—		Rupee Coin	3,94,000
(1) Central Government of India.	11,38,84,000	Subsidiary Coin	3,41,000
		Bills Purchased and Discounted—	
(2) Government of Burma	2,03,57,000	(a) Internal	–
(3) Other Government Accounts.	7,05,40,000	(b) External	–
(b) Banks	15,92,70,000	(c) Government Treasury Bills	3,84,10,000
(c) Others	2,33,75,000	Balances held abroad*	23,85,38,000
Bills payable	8,90,000	Loans and Advances to Governments	–
Other Liabilities	1,28,49,000	Other Loans and Advances	7,00,000
		Investments	7,01,02,000
		Other Assets	75,18,000
	50,11,65,000		50,11,65,000

*Includes Cash and Short-term Securities.

Dated the 6th day of March, 1940.

J. B. TAYLOR,

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 1st day of March, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	14,51,62,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India ..	41,54,48,000	
(a) Legal Tender in India.	2,25,02,30,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	14,78,58,000		Sterling Securities ..	1,13,50,11,000	
			Total of A		1,57,91,57,000
Total Notes issued		2,54,32,50,000	B. Rupee Coin ..		58,05,66,000
			Government of India Rupee Securities. ..		38,35,27,000
			Internal Bills of Exchange and other commercial Paper. ..		..
Total Liabilities ..		2,54,32,50,000	Total Assets ..		2,54,32,50,000

Ratio of Total of A to Liabilities : 62·092 per cent.

Dated the 6th day of March, 1940.

J. B. TAYLOR,

Governor

C. E. JONES,

Secretary to the Government of India.

The 14th March, 1940.

No. D.-1455-F.—In exercise of the powers conferred by rule 116 of the Defence of India Rules, the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Finance Department, No. D./7891-F., dated the 27th December, 1939, namely :—

In the said notification after the words " obtain payment for the goods " the words " in India " shall be inserted.

K. SANJIVA ROW,

Joint Secretary to the Government of India.

The 14th March, 1940.

No. F.-19 (1)-Fx. I/40 S. C. S. R. No. 1.– The following Resolution made by the Secretary of State for India is published for general information :—

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by sections 247 (1) and 250 of the

Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendment in the Superior Civil Services Rules, namely :—

"In Schedule I to the said Rules, for the table under the head 'Indian Medical Service (Civil)', the following shall be substituted, namely :—

(A) Basic Pay.

Rank.	For an officer appointed before the 1st April, 1937. Rs. per mensem.	For an officer appointed on or after the 1st April, 1937. Rs. per mensem.
Lieutenant	500	450
Captain, during the 1st year as such	650	500
Captain, during the 2nd and 3rd years as such	650	550
Captain during the 4th and 5th years as such	750	600
Captain, during the 6th year as such	750	700
Captain, after completion of 6th year as such	850	700
Major, during the 1st and 2nd years as such	900	800
Major, during the 3rd, 4th and 5th years as such	950	800
Major, during the 6th, 7th and 8th years as such	1,100	950
Major, after completion of 8th year as such	1,250	1,100
Lieutenant-Colonel, until the completion of 23 years' total service	1,500	1,350
Lieutenant-Colonel, during the 24th and 25th years of total service	1,600	1,500
Lieutenant-Colonel, after completion of 25 years' total service	1,700	..
Lieutenant-Colonel, when selected for increased pay	1,850	..

NOTE (1).—Until the completion of 23 years' total service basic pay is regulated according to rank and service in rank, which, owing to the system of accelerated promotion, may be in advance of the time-scale of promotion.

NOTE (2).—An officer holding an appointment in respect of which language allowance for proficiency in Pushtu or Baluchi is admissible, shall draw such allowance if his basic pay does not exceed Rs. 1,250 per mensem.

(B) Overseas Pay.

Year of Service.	For an officer appointed before the 1st April, 1937. If drawn in sterling, per mensem.	If drawn in Rupees, per mensem.	For an officer appointed on or after the 1st April, 1937. If drawn in sterling per mensem.	If drawn in Rupees, per mensem.
(1)	(2) £	(3) Rs.	(4) £	(5) Rs.
1st		150	15	150
2nd		150	25	250
3rd		150	25	250
4th		150	25	250
5th	15	150	25	250
6th	15	50	30	300
7th	25	250	30	300
8th	25	250	30	300
9th		250	35	350
10th	25	250	35	350
11th	25	250	35	350
12th and subsequent years	30	300	40	400

NOTE (1).—Overseas pay in rupees as indicated in column (3) above, and, subject to the provisions of rule 4 of these rules, in sterling as indicated in column (2), will be admissible to—

(*a*) officers of Asiatic domicile appointed to the Indian Medical Service before the 2nd December, 1918 and those appointed on or after that date whose previous temporary service for promotion and pension in the Indian Medical Service reckons from a date prior to the 1st December, 1918 after the necessary post-date on account of any break in service has been made ; and

(*b*) officers of Asiatic domicile other than those mentioned in (*a*) above but only when serving beyond the limits of India.

NOTE (2).—Overseas pay in rupees as indicated in column (5) above, and, subject to the provisions of rule 4 of these rules, in sterling as indicated in column (4), will be admissible to officers of Indian domicile appointed to the Indian Medical Service on or after the 1st April, 1937, but only when serving beyond the limits of India excluding Burma.

NOTE (3).—Overseas pay is regulated solely with reference to the length of total service, including periods of antedate and of service in other arms which has been allowed to count for basic pay ".

This amendment shall be deemed to have had effect from the 1st April, 1937.

Given under my hand this ninth day of November, 1939.

ZETLAND,

One of His Majesty's Principal

Secretaries of State.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

CUSTOMS.

New Delhi, the 16th March, 1940.

No. 15.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the said Notification, in Schedule I—Import Duties, under the head "A—General", after Serial No. '28-O', the following new entry shall be inserted, namely :—

"28-P	..	Striking combs used in textile machinery.	..	So much as is in excess of 10 per cent *ad valorem*."

M. SLADE,

Joint Secretary to the Government of India.

DANGEROUS DRUGS.

The 16th March, 1940.

No. 3.—In pursuance of sub-clause (*ii*) of clause (*g*) of section 2 of the Dangerous Drugs Act, 1930 (II of 1930), and of the recommendations of the Health Committee of the League of Nations under Article 10 of the Geneva Convention, the Central Government is pleased to direct that the following further amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues), No. 2—Dangerous Drugs, dated the 10th January, 1931, namely :—

After item 9, the following item shall be inserted, namely :—

'10. Desomorphine (dihydrodesoxymorphine).'

R. L. GUPTA,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

EXPORT CESSES.

New Delhi, the 16th March, 1940.

No. 306 (2)-Tr. (I. E. R.) '40.—In exercise of the powers conferred by subsection (3) of section 4 of the Indian Tea Cess Act, 1903 (IX of 1903), the Central Government is pleased, on the recommendation of the Assam Branch of the Indian Tea Association, to appoint Mr. R. L. McLennan, Heeleakah Tea Estate, P. O. Kharikatia, Assam, to fill the vacancy on the Indian Tea Market Expansion Board, caused by the resignation of Mr. R. G. Boyle.

No. 306 (2)-Tr. (I. E. R.)/40.—In exercise of the powers conferred by sub-section (3) of section 4 of the Indian Tea Cess Act, 1903 (IX of 1903), the Central Government is pleased, on the recommendation of the Indian Tea Association, to appoint Mr. J. S. Graham of Messrs. Duncan Brothers and Company, Limited, Calcutta, to fill the vacancy on the Indian Tea Market Expansion Board, caused by the resignation of Mr. A. McLaren.

N. R. PILLAI,

Joint Secretary to the Government of India.

INSURANCE.

The 16th March, 1940.

No. 289-I. (1)/40.—It is hereby notified for general information that the certificate of registration granted to the following insurer by the Superintendent of Insurance under section 3 of the Insurance Act, 1938 (IV of 1938), has been cancelled by him under sub-section (4) of the aforesaid section and that the cancellation will take effect from the date noted against it :—

Serial No.	Name and address of Insurer.	Certificate of registration No.	Class or classes of business covered by the cancelled certificate.	Date from which the cancellation will take effect.
9	The Dawn of India Life Insurance Company Limited, "Buona Casa" Sir Pherozshaw Mehta Road, Fort Bombay.	120	Life ..	25th April, 1940.

J. H. THOMAS,

Superintendent of Insurance.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

OVERSEAS.

New Delhi, the 14th March, 1940.

No. F. 18-3/38-G.—The following draft of certain further amendments to the Indian Pilgrim Ships Rules, 1933, which it is proposed to make in exercise of the powers conferred by sub-section (*1*) of section 213 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), is published, as required by sub-section (*3*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 15th June, 1940.

Any objection or suggestion which may be received in respect of the said draft before the date specified will be considered by the Central Government.

Draft amendments.

I. In the said Rules—

(1) in rule 8—

(*i*) in sub-rule (1), the words and figures "which is certified to carry more than 12 berthed pilgrims" in clause (*a*), clause (*b*), the first proviso, and the word "further" in the second proviso shall be omitted ;

(*ii*) the proviso to sub-rule (3) shall be omitted ;

(2) sub-rule (5) of rule 10, the proviso to sub-rule (1) of rule 29, the proviso to sub-rule (3) of rule 30, the proviso to sub-rule (1) of rule 31, rule 32, the second paragraph of sub-rule (2) of rule 36, the proviso to sub-rule (2) of rule 41 and the proviso to sub-rule (1) of rule 52 shall be omitted ;

(3) after rule 60, the following rule shall be inserted, namely :—

"60-A. The provisions of rule 8, sub-rule (1) of rule 29, sub-rule (2) of rule 41 shall apply subject to any exemption in respect of them granted before the 1st January, 1939, by the Central Government ".

II. In the table set forth in the Second Schedule to the said Rules, under the heading "Number of sets of davits", columns B and C and the entries thereunder shall be omitted.

J. D. TYSON,

Joint Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Dehli, the 16th March, 1940.

PART B.

FUNDS

The Indian Military Widows' and Orphans' Fund Rules.

No. 389.—The following amendments * made by the Secretary of State for India to the Indian Military Widows' and Orphans' Fund Rules † (Transferred Section) 1937, on the 2nd November, 1939, are hereby published for general information :—

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principa Secretaries of State, in exercise of the powers conferred upon me by sub-section 1 of Section 273 of the Government of India Act, 1935, and Clause 14 (1) of the Government of India (Family Pension Funds) Order, 1936, hereby make, with the concurrence of my Advisers, the following amendments to the Indian Military Widows' and Orphans' Fund Rules :—

In Rule 5 of the said Rules, the words—

"or any deduction deemed to be necessary in consequence of the transfer of the Fund to Commissioners under the provisions of the Government of India (Family Pension Funds) Order, 1936"

shall be omitted.

The Ninth Schedule to the said Rules shall be cancelled and the following substituted :—

Ninth Schedule (Rules 27, 31 and 33).

A. Pensions to dependants of subscribers who were alive on 31st March 1937.

(1) Annual pension payable with effect from the date of admission to a widow during widowhood :—

Subscriber born.	Class of subscriber at death				
	V	IV	III	II	I
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
After 31st March, 1907 ..	51 0 0	89 5 0	127 10 0	165 15 0	204 0 0
After 31st March, 1897, and before 1st April, 19.7.	52 0 0	91 0 0	130 0 0	169 0 0	208 0 0
After 31st March, 1882, and before 1st April, 1897.	53 0 0	92 15 0	132 10 0	172 5 0	212 0 0
Before 1st April, 1882 ..	54 0 0	94 10 0	135 0 0	175 10 0	216 0 0

* Statutory Rules and Orders, 1939, No. 1678.

† Published in Government of India, Defence Department, Gazette Notification No. 311 of 2nd April 1938.

(2) Annual pension payable with effect from the date of admission to orphan children of all classes alike :—

Subscriber born.	Son or Daughter aged,			Daughters aged.
	0—6 years.	6—12 years.	12—21 years.	21 years or over.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
After 31st March, 1907 ..	12 15 0	25 10 0	38 5 0	57 7 6
After 31st March, 1897, and before 1st April, 1907.	13 0 0	26 0 0	39 0 0	58 10 0
After 31st March, 1882, and before 1st April, 1897.	13 5 0	26 10	39 15 0	59 12 6
Before 1st April, 1882 ..	13 10 0	27 0 0	40 10 0	60 15 0

B. Pensions to dependants in receipt of pension on 31st March, 1937.

(1) Annual pension payable with effect from 1st April, 1937, to a widow during widow-hood :—

Widow born	Class of subscriber at death.				
	V	IV	III	II	I
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
After 31st March, 1902 ..	54 0 0	94 10 0	135 0 0	175 10 0	216 0 0
After 31st March, 1887, and before 1st April, 1902.	55 0 0	96 5 0	137 10 0	178 15 0	220 0 0
Before 1st April, 1887 ..	56 0 0	98 0 0	140 0 0	182 0 0	224 0 0

(2) Annual pension payable with effect from 1st April, 1937, to orphan children of all classes alike :—

Orphans while aged.			Daughters aged.
0—6 years.	6—12 years.	12—21 years.	21 years or over.
£ s. d.	£ s. d.	£ s. d.	£ s. d.
13 10 0	27 0 0	40 10 0	60 15 0

Given under my hand this 2nd day of November, 1939.

ZETLAND.

One of His Majesty's Principal

Secretaries of State.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 14th March, 1940.

No. 370-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (*3*) of rule 42 of the said Rules, for the words "in any foreign country", the words "in any country or place not included in his Majesty's Dominions and not being an Indian State" shall be substituted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 14th March, 1940.

No. M.1055 (1).—In exercise of the powers conferred by section 29 of the Indian Mines Act, 1923 (IV of 1923), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Coal Mines Regulations, 1926,

the same having been previously published as required by sub-section (*1*) of section 31 of the said Act, namely :—

In the Forms set forth in Schedule I to the said Regulations—

(1) In Form II A—

(*i*) in item A of Parts I and II, for the entries " I. Males " and " II. Females " the entry " Males " shall be substituted ;

(*ii*) in the Note, for the word " persons ", the word " males " shall be substituted ;

(2) In Form III—

(*i*) in item A, for the entry " I. Males ", the entry " Males " shall be substituted and the entry " II. Females " shall be omitted ;

(*ii*) in Note (1), for the word " person ", the word " males " shall be substituted.

(3) In Form VII, in the columns under the head " Coal-cutting machines "—

(*i*) for the sub-head " Name and type ", the sub-head " Name and number of each type separately " and for the sub-head " Total number of square feet cut " the sub-head " Tonnage of coal cut " shall be substituted, and

(*ii*) the sub-head " Number in use " and the column thereunder shall be omitted.

No. M.-1055 (2).—In exercise of the powers conferred by section 29 of the Indian Mines Act, 1923 (IV of 1923), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Metalliferous Mines Regulations 1926, the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely :—

In Form II of the Forms set out in the Schedule to the said Regulations—

(*i*) in item A, for the entry " I. Males " the entry " Males " shall be substituted and the entry " II. Females " shall be omitted ;

(*ii*) in Note (1), for the word " persons " the word " males " shall be substituted.

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

POLITICAL DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 14th March, 1940.

No. 60-I. B.—In exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939 (XVI of 1939), as applied to the Punjab States Railway Lands (hereinafter referred to as the said railway lands) and of all other powers enabling him in that behalf, the Crown Representative is pleased to apply the Registration of Foreigners Rules, 1939, to the said railway lands in so far as the said Rules may be applicable, and subject to any amendments to which they are for the time being subject in British India, and subject to the following further modifications, namely :—

In the said Rules—

(1) all references to the Central Government shall be read as referring to the Resident for the Punjab States ;

(2) all references to British India or any district in British India shall be read as referring to the said railway lands ;

(3) sub-rule (2) of rule 1 shall be omitted ; and

(4) in sub-rule (*3*) of rule 15, for the words " from British India to an Indian State or to a Tribal, Leased or Administered Area ", the words " from the Punjab States Railway Lands to any other Administered Area or to an Indian State or to a Tribal or Leased Area or to British India " shall be substituted.

No. 61-I. B.—In exercise of the powers conferred by section 6 of the Registration of Foreigners Act, 1939 (XVI of 1939), as applied to the Punjab States Railway Lands (hereinafter referred to as the said railway lands), the Crown Representative is pleased to make the following declarations, namely :—

(1) The provisions of the Registration of Foreigners Rules, 1939, as applied to the said railway lands (hereafter in this Order referred to as the Rules) shall not apply to, or in relation to, any person who has not attained the age of 16 years.

(2) The provisions of the Rules, except such of the provisions of rules, 4, 14, 15 and 16 as apply to, or in relation to, passengers and visitors who are not foreigners, shall not apply to, or in relation to, any subject of His Majesty.

(3) The provisions of the Rules, except rule 8 and such of the provisions of rules 4, 14, 15 and 16 as apply to, or in relation to, passengers and visitors who are not foreigners, shall not apply to, or in relation to,—

(*a*) any foreigner in the service of His Majesty;

(*b*) any British protected person ;

(*c*) the wife and any child of—

(*i*) any person duly appointed by a foreign Government to exercise diplomatic functions ; or

(*ii*) any consul or vice-consul ;

(*d*) any person who is a subject of the Sultan of Muscat and Oman ;

(*e*) any person of Asiatic birth who is a subject of any State having sovereignty over any territory of which the boundaries are conterminous with the boundaries, external or internal, of India ; or

(*f*) any foreigner not specified in any of the preceding clauses of this Declaration who enters the said railway lands solely in transit to a destination beyond the said railway lands for so long as he is authorised to travel in the said railway lands under a licence previously obtained by him from the Registration Officer of the place at which he enters the said railway lands and complies with such conditions as to route and other matters as may be specified in the said licence.

C. LATIMER,

Secretary to His Excellency the
Crown Representative.

2612 CS—982—20-3-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 29, 1940.

PART II.

DEPARTMENT OF EXPLOSIVES.

NOTIFICATIONS

Calcutta, the 7th December, 1938.

No. E.-11 (1).—In this Department notification No. E.-11 (1), dated 23rd July, 1938, published on pages 1012—1018 of Part II of the *Gazette of India*, dated 3rd September, 1938, *insert* (*a*) " Polar Ammon Gelignite No. 2 " " Polar Ammon Gelignite No. 3", below the entry " Polar Ammon Gelignite, " (*b*) " Geobel " above the entry " Geobel No. 2 " (*c*) " Geobel No. 3 " below the entry " Geobel No. 2 " and (*d*) " Nobel's Explosive No. 673 " below the entry " Nobel Cordite " and *delete* the entry " Viking powder No. 2 " from the list of explosives given under Class 3—Nitro Compound, Division I and *substitute* the entry " Nobel's Electric Delay Action Detonators " *for* the entry Nobels' Electric Delay Action Detonators " in the list of explosives given under Class 6—Ammunition, Division 3.

Calcutta, the 17th December, 1938.

No. E.-11 (1).—In this Department notification No. E-11 (1), dated the 23rd July, 1938, published on pages 1012—1018 of Part II of the *Gazette of India*, dated the 3rd September, 1938, *insert* " Electric Boosters " provided on arrival in India the packages are marked " Not to be stored in or transported with other explosives " above the entry " Electric Detonators " in the list of Explosives given under Class 6—Ammunition, Division 3.

Calcutta, the 20th December, 1938.

No E.-11 (1).—In this Department notification No. E-11 (1), dated 23rd July, 1938, published on pages 1012—1018 of Part II of the *Gazette of India*, dated 3rd September, 1938, *insert* :—

" Ammon Gelignite " " Ammon Gelignite No. 2 " " Ammon Gelignite No. 3 "	differing from the corresponding Polar Ammon Gelignite only in containing nitrated Glycerine unmixed with Poly-Glycerine or Ethylene Glycol

above the entry " Ardeer Gelignite " in the list of explosives given under Class III-Nitro-compound, Division 1.

Calcutta, the 24th January, 1939.

No. E.-11 (1).—In this Department notification No. E-11 (1), dated the 23rd July, 1938, published on pages 1012—1018 of Part II of the *Gazette of India*, dated the 3rd September, 1938, *substitute* the following :—

" Fuze Igniters, each consisting of a case of paper charged with a mixture of nitrate of borium, peroxide of barium, chlorate of sodium, chlorate of patassium, sulphate of barium, rosin, zinc dust, mealie meal, french chalk and linseed oil, and not containing its own means of ignition. Provided that the amount of composition in any one igniter shall not exceed 340 grains and when ignited the time of burning shall not be less than three and a half minutes (for importation only)".

for " Fuze Lighters " in the list of explosives under Class VI—Ammunition, Division 2.

Calcutta, the 20th March, 1939.

No. E.-11 (1).—*Corrigendum.* In this Department notification No. E-11 (1) dated the 20th December, 1938, published in Part II of the *Gazette of India*, dated 31st the December, 1938, the words " Polar Ammon Gilignite " appearing in line 2 of the remarks on the right hand side of the bracket should read " Polar Ammon Gelignite ".

Calcutta, the 21st March, 1939.

No. E.-11 (1).—In this Department notification No. E-11 (1), dated the 23rd July, 1938, published on pages 1012—1018 of Part II of the *Gazette of India*, dated the 3rd September, 1938, *insert* :—

Magic Pebbles, each consisting of a pebble or clay ball, not more than two inches in diameter and covered with not more than 35 grains of a composition consisting of chlorate of potassium, sesqui sulphide of phosphorus, gum arabic carbonate of magnesium, carbonate of calcium and oxide of iron :

Provided that the proportions of chlorate of potassium and sesqui sulphide of phosphorus do not exceed 30 per cent and 15 per cent, respectively, and the proportion of gum arabic is not less than 25 per cent of the finished mixture ;

Provided also that the composition is protected by a covering of paper above the entry " Maroons " in the list of Explosives given under Class 7—Fire-work, Division 2, Manufactured fireworks.

Calcutta, the 28th December, 1939.

No. E.-11 (2).—In this Department notification No. E-11 (1), dated the 23rd July, 1938, published on pages 1012—1018 of Part II of the *Gazette of India*, dated the 3rd September, 1938, *insert* " Ammon Gelatine Dynamite " *after* the entry " A-2. Monobel " in the list of explosives given under Class III—Nitro-compounds, Division I.

G. PEACE,

Chief Inspector of Explosives in India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, MARCH 16, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION

(Agriculture.)

New Delhi, the 14th March, 1940.

No. F. 52-1 (33)/39-A.—Under the provisions of subsection 4 (*v*) of section 4 of the Indian Lac Cess Act, 1930 (XXIV of 1930) as amended by the Indian Lac Cess Act, 1936 (IX of 1936), the Central Government are pleased to nominate Mr. E. O. Lee, I.C.S., Commissioner of the Chota Nagpur Division, representing the cultivators of lac in Bihar, to be a member of the Governing Body of the Indian Lac Cess Committee, *vice* Mr. A. P. Middleton, I.C.S., resigned.

J. D. TYSON,

Joint Secretary.

FROM THE "GAZETTE OF INDIA," (EXTRAORDINARY), NEW DELHI, TUESDAY, MARCH 19, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE

NOTIFICATION

(COMMERCE—WAR).

New Delhi, the 19th March, 1940.

No. 65-C. W. (20)/39.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W. (20)/39, dated the 25th November, 1939, namely ;—

In the Schedule to the said notification—

1. In Part C, for item (5) the following item shall be substituted, namely ;—

"(5) Machinery and machine tools of all descriptions, and parts thereof, but excluding parts which—

(*a*) if of foreign manufacture, are exported for purposes of repairs, or

(*b*) if of Indian manufacture, are supplied to any country in the British Empire".

2. In Part E, under item (5), for entry (*v*) the following entry shall be substituted, namely :—

"(*v*) Ilmenite, Monazite, Rutile, Zircon, Kyanite and Sillimanite".

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" (EXTRAORDINARY), NEW DELHI, WEDNESDAY, MARCH 20, 1940.

OFFICE OF THE CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS

Delhi, the 20th March, 1940.

No. F. 54/40-C.—In exercise of the powers conferred by Section 16 of the Indian Criminal Law Amendment Act, 1908 (XIV of 1908), the Chief Commissioner of Delhi, being of opinion that the association commonly known as the Anjuman-i-Khaksaran interferes with the maintenance of law and order and constitutes a danger to the public peace, hereby declares the said Anjuman-i-Khaksaran to be an unlawful association.

No. F. 54/40-C.—In exercise of the powers conferred by Section 17-A of the Indian Criminal Law Amendment Act, 1908 (XIV of 1908), the Chief Commissioner of Delhi is pleased to notify No. 16/267 Faiz Road, Karol Bagh, Delhi, as a place which is in his opinion used for the purposes of an unlawful association, namely, for the purposes of the Anjuman-i-Khaksaran.

E. M. JENKINS,

Chief Commissioner, Delhi.

E. CONRAN-SMITH,

Secretary to the Government of India,

Home Department.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, NEW DELHI, THURSDAY, MARCH 21, 1940.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION

New Delhi, the 21st March, 1940.

No. 54-OR./8/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-OR./3/39, dated the 24th January, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ;

(*b*) by deleting the names and addresses specified in Part II of the Schedules hereto annexed ; and

(*c*) by making the amendments specified in Part III of the Schedule hereto annexed.

SCHEDULE.

PART I.—ADLITION

A.E.G., China Electric Co., 267, Kiangse Road, Shanghai, and all branches in China.

Agfa China Co. (Otto & Co.), 261, Szechuen Road, Shanghai, China.

"Ahafma," N.V. Handel-en Financierings Maatschappij, 121, Keizersgracht, Amsterdam, Holland.

Amsterdamsche Goederenhandel N.V., 121, Keizersgracht, Amsterdam, Holland.

Arboga, N.V., Maatschappij voor Vermogensbeheer, Amsterdam, Holland.

Aziatische Handelmij voor Mest-Stoffen Bunge Huis, N.V., Spuisstraat 198/212, Amsterdam, Hol-land.

Bayer Pharma Co., 138, Kiangse Road, Shanghai, and all branches in China.

Behn Meyer China Co., Ltd., 356, Peking Road, Shanghai, China.

Beiersdorff & Co., A. G., 346, Szechuen Road (Chase Bank Bldg.), Shanghai, China.

Bilgrey, M. & W., Residence Palace, 155 rue Loi, Brussels, Belgium.

Bohler Bros. & Co., Ltd., 2, Peking Road, Shanghai, China.

Carlowitz & Co., 670, Szechuen Road, Shanghai and all branches in China.

"Cecilia" Ltda., Cia Administradora, Quezaltenango, Gautemala City, Guatemala.

"Cellastic" N.V., Handelmaatschappij, 170, Heerengracht, Amsterdam, Holland.

"Cellastic—Holland" N.V., Hollandsche Maatschappij voor Fabricatie en Verkoop van Cellasticbadea 170, Heerengracht, Amsterdam, Holland.

Chien Hsin Engineering Co., G.m.b.H., 138, Kiangse Road, Shanghai, and all branches in China.

China Export, Import & Bank Co., A.G., Ltd., 136-8, Kiangse Road, Shanghai, and all branches in China.

Cohnitz, Franz, Praca Quinze de Novembro, 20, and Av. Francisco Bicalho, Rio de Janeiro, Brazil.

Continental Fabrica Espanola del Caucho, Segasta 15, Madrid, and all branches in Spain.

Coutinho Caro & Co., 2, Peking Road, Shanghai, China.

Dahllof, Linne & Co., A/B., Kanaltorget 1 Tga Dahloo, Gothenburg, Sweden.

Dau, Hugo & Co., Tientsin, China.

De Producent, Gauda, Holland.

"Defag" Deutsche Farben Handelsgesellschaft (Waibel & Co.), 261, Szechuen Road, Shanghai, and all branches in China.

Demag A. G. (Duisburg), 451, Kiangse Road, Shanghai, China.

Deutsch-Asiatische Bank, 85, Kiukiang Road, Shanghai, and all branches in China.

Deutsche Gold-und Silber Scheideanstalt (vormals Rossler), 133, Yuen Ming Yuen Road, Shanghai, China.

Deutsche Handels A.G., Hankow, China.

Deutsche Lufthansa A.E. (Vertretung China), Kunming, China.

Deutsche Stickstoff Handelsgesellschaft, Krauch & Co., 261, Szechuen Road, Shanghai and all branches in China.

Deutsches Nachrichten Buero, 75, Canton Road, Shanghai, and all branches in China.

Eickhoff & Co., 29, Canton Road, Shanghai, China.

Eyssen, H., Ltd., Postbus 8, Gouda, Holland.

Fanto. Petroleum Maatschappij N.V., Spuistraat, 210, Amsterdam, Holland.

Ferrostaal A. G. (Essen), 30, Foochow Road (Hongkong Bank Bldg. 252-4) Shanghai, and all branches in China.

Friedrich, Alberto, Bolivar 218, Buenos Aires, Argentina.

Fuhrmeister & Co., 66, Museum Road, Shanghai, and all branches in China.

German China Shippers (Schuster, Nimphius & Co.), 20, Canton Road, Shanghai, China.

German forwarding & Stevedoring Co., 20. Canton Road, Shanghai, China.

German State Railways Travel office, 97, Jinkee Road, Shanghai, China.

Glathe and Witt, 410, Szechuen Road, Shanghai, China.

Glene, Adolf, & Co., Tientsin, China.

Grotjahn & Co., 2, Peking Road, Shanghai, China.

Gutehoffnungshuette Oberhausen A. G., 110, Szechuen Road, Shanghai, China.

Haeusing, W., 133, Yuen Ming Yuen Road, Shanghai, China.

Hamburg-Amerika, Linie, 20, Canton Road, Shanghai, and all branches in China.

Handelshuis, "Amsterdam" N. V. Raadhuisstraat 31, Amsterdam, Holland.

"Hapro" Handelsgesellschaft fuer Industrielle Produkte m.b.H., Chungking, China.

Heerding & Zoon, Heerengracht 397, Amsterdam, Holland.

Huepeden & Co.. 133, Yuen Ming uen Road, Shanghai, China.

Illies & Co., Peking, China.

Jann & Co., 133, Yuen Ming Yuen Road, Shanghai, China.

Kiefer, C. Maison, 71, Rue Delocht, Brussels, Belgium.

Klingelnberg & Wieder, 133, Yuen Ming Yuen Road, Shanghai, China.

Koreska, W., 133, Yuen Ming Yuen Road, Shanghai, China.

Krauch and Co.—Deutsche Stickstoff Handelsgesellschaft, 261, Szechuen Road, Shanghai, and all branches in China.

Krause, Ernst and Co., 227, Hamilton House, Shanghai, China.

Kunst and Albers, 110, Szechuen Road, Shanghai and all branches in China.

Lee's General Store (Aug. Michels), Tientsin, Tsinan, and Peking, China.

Leipzig Fair, China Office, 97, Jinkee Road, Shanghai, and branch at Tientsin, China.

Lubecker Maschinenbau Gesellschaft, 451, Kiangse Road, Shanghai, China.

"Lumego" N. V. Financieele Handel Maatschappij, 121, Keizersgracht, Amsterdam, Holland

M. A. N. Works, China Branch (Maschinenfabrik Augsburg-Nuernberg), 110, Szechuen Road, Shanghai, China.

Mannesmannrcehren-Werke A. G. Komotsu (China Branch), 451, Kiangse Road, Shanghai, China.

Mee-Yeh Handels Compagnie, 137, Canton Road, Shanghai, and branch at Hankow, China.

Meinl, Julio, S.A.R., Bucharest, Roumania.

Melchers & Co., 210-4, Kiukiang Road, Shanghai, and all branches in China.

Merck, E., Chemical Co., Ltd., 668, Szechuen Road, Shanghai, China.

"Miag" Muehlenbau und Industrie A. G. (Braunschweig), 226, Rte. Ghisi, Shanghai, China.

Michels, Aug., Tientsin and Tsinan, China.

Noessler, Max & Co. G.m.b.H., 331, Kiangse Road, Shanghai, China.

Nora Magasin, Reykjavik, Iceland.

Norddeutscher Lloyd, Bremen, 210, Kinkiang Road, Shanghai, and at Tientsin, China.

Nottebohm, Kurt, & Co., 11 Calle Ponientey 5 Avenida, Guatemala City, Gautemala.

Orenstein and Koppel A. G., 451, Kiangse Road, Shanghai, China.

Ostasiatischer Lloyd, 20, Canton Road, Shanghai, China.

Otto & Co.—Agfa China Co.,—261, Szechuen Road, Shanghai, China.

Pamuttextil Muvek R. T. (Baumwell Textilwerke A/G.), Fehervari-ut 62, Budapest, Hungary.

Petersen, A. & Henius, Uraniavej 14/6, Copenhagen, Denmark.

Poggensee, Christian (Hamburg), 255, Peking Road, Shanghai, China.

Poldi Steel Works (China Branch), 451, Kiangse Road, Shanghai, China.

Rehfus, W. F., 12, The Bund, Shanghai, China.

Reuter, Brockelmann & Co., 452, Kiangse Road, Shanghai, and all branches in China.

Reyes & Martinez Cia Ltda., Managua. Nicaragua.

Rheinmetall-Borsig, 704, Hamilton House, Shanghi, China.

Rhodius-Koenigs Handel Maatschappij, 119, Keizersgracht, Amsterdam, Holland.

Rickmers L nie, 620, Szechuen Road, Shanghai, China.

Roechlingstahl China G.m.b.H., 110, Szechuen Road, Shanghai, and branch at Hankow, China.

Rohde & Co., 150, Kinkiang Road, Shanghai, and branch at Hankow, China.

Scherings, Ltd., 133, Yuen Ming Yuen Road, Shanghai, China.

Schlieper, Carl, 136, Kiangse Road, Shanghai, China.

Schmidt & Co., Ltd., 346, Szechuen Road, Shanghai, and all branches in China.

Schnabel, Gaumer & Co., 346, Szechuen Road, Shanghai, and at Hankow, China.

Schoeller-Bleckmann Steel Works, Ltd. (Vienna), 138, Kiangse Road, Shanghai, China.

Schuster, Nimphius & Co.—German China Shippers,—20, Canton Road, Shanghai, China.

Siemens China Co., 233, Nanking Road, Shaghai, and all branches in China.

Siemssen & Co., 451, Kiangse Road, Shanghai and all branches in China.

Stahl Union Export G.m.b.H., Tientsin, China.

Steel Union China Co., 233, Nanking Road, Shanghai, China.

Studt & Co., Canton and Kunming, China.

Tchernomorsko Parakhodno Agenzia A. D. (Schwarzmeer Schiffahrtsagentur A. G.), Bourgas and Varna, Bulgaria.

Technisch Materieel, N. V., Nassaulaan 1, The Hague, Holland.

Telefunken East Asiatic Wireless Telegraph Co., 233, Nanking Road, Shanghai, China.

Thorhauer y Cia., M. Rodriguez 1140, Buenos Aires, Argentina.

Transocean News Service, 34, Avenue Edward VII, Shanghai, and all branches in China.

United Upper Silesian Iron Works (Vereinigte Oberschlesische Huettenwerke A. G.) (Gleiwitz), 8) Foochow Road, Shanghai, China.

Wagner, Günther (Pelikan Werke, Hannover), 452, Kiangse Road, Shanghai, China.

Waibel & Co.—" Defag " Deutsche Farben Handelsgesellschaft,—261, Szechuen Road, Shanghai, and all branches in China.

Wifra (Wilson & Frankenberg), Schooterboschstradt 26, Rotterdam, Holland.

Wolff, Otto, Koeln (Far Eastern Branch), 511 Hamilton House, Shanghai, and at Kunming, China.

PART II—DELETIONS.

General Electro Industry Co., Ltd. Athens, Greece.

PART III—AMENDMENTS.

In relation to " Aciers Marathon S. A. Liege," *for* " 25, Bd. de la Sauveniers " *substitute* " Rue du Parc, 33."

In relation to " Ahlers H. D.," *add* " & Co.," and *for* " 16 Rue Marche-au Lin " *substitute* " Vlasmarkt 16,"

For " Agencia Comercial y Maritima (Heyne Eversbusch & Co.)" *substitute* " Agencia Comercial y Maritima (Heynen Eversbusch & Co.)."

For " Heyne Everbusch & Co.—Agencia Comercial y Martima—" *substitute* " Heynen Eversbusch & Co.—Agencia Commercial y Maritima—".

A DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA " NEW DELHI, SATURDAY, MARCH 23, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL

New Delhi, the 20th March, 1940.

No. 10/40—In exercise of the powers conferred by subsection (3) of section 175 of the Government of India Act, 1935, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Home Department No. F. 10/1/36-Judicial, dated the 23rd August, 1937, relating to the execution of contracts and assurances of property, namely:—

In the said notification—

I. In Part B, after Head XVI, the following Head and item shall be inserted, namely:—

" XVII—In the case of the Chief Censor:—

ecurity bonds in connection with permit for transmission by foreign post of printed papers, samples, literature for the blind, insured boxes and parcels addressed to any part of the British Empire, any British Mandated territory, any territory which is under British protection, France and any dependencies thereof, any country in North and South America and any dependencies thereof, British or allied troops in the Field and British or allied subjects interned in a Foreign country except Germany.	By the Chief Censor and the officer-in-charge of the Permit section ".

II. In Part F, to the entry in the second column relating to item 6, the following shall be added, namely:—

" And also agents and General Managers, Deputy General Managers, Chief Engineers, Deputy Chief Engineers, Engineers-in-Chief, Deputy Engineers-in-Chief, Commercial Traffic Managers, General Traffic Managers, Chief Commercial Managers, Deputy Commercial Managers, Chief Mechanical Engineers, Executive Engineers and District Engineers of State-owned Company-managed Railways ".

III. In Part J, after item 2, the following item shall be inserted, namely:—

" 3. Contracts to be entered into with artists engaged by All-India Radio.	By the Assistant Station Director of All-India Radio ' for Station Director of All-India Radio '."

IV. After Part M, the following Part and item shall be inserted, namely:—

" MM.—In the case of the Port Health Departments under the Central Government:—

Contracts for (*a*) the supply of articles of dead stock or petty supplies and (*b*) the sale of useless, unclaimed or confiscated articles.	By the Port Health Officers, Madras, Bombay, Calcutta, (including the Air Port, Dum Dum), Karachi, Chittagong, Vizagapatam and Cochin and the Air Port Health Officer, Karachi ".

S. H. ZAHEER,

Deputy Secy. to the Govt. of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 20th March, 1940.

No. D./1573-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 8th March, 1940.*

Liabilities.	Rs.	Assets.	Rs.
Capital paid up	5,00,00,000	Notes:—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	9,49,86,000
Deposits:—		(b) Legal Tender in Burma only	24,16,000
(a) Government—		Rupee Coin	3,81,000
(1) Central Government of India.	12,07,31,000	Subsidiary Coin	3,81,000
(2) Government of Burma	2,38,88,000	Bills Purchased and Discounted—	
(3) Other Government Accounts.	4,65,84,000	(a) Internal	
		(b) External	
(b) Banks	15,06,80,000	(c) Government Treasury Bills	3,01,89,000
(c) Others	99,67,000	Balances held abroad*	26,70,81,000
Bills payable	12,50,000	Loans and Advances to Governments	18,00,000
Other Liabilities	1,31,38,000	Other Loans and Advances	17,50,000
		Investments	5,91,94,000
		Other Assets	80,60,000
	46,62,38,000		46,62,38,000

*Includes Cash and Short-term Securities.

Dated the 13th day of March, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 8th day of March, 1940.

Issue Department.

Liabilities.	Rs.	Rs.	Assets.	Rs.	Rs.
Notes held in the Banking Department.	9,74,02,000		A. Gold Coin and Bullion:—		
Notes in circulation—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,28,70,13,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	14,83,69,000		Sterling Securities	1,13,50,11,000	
			Total of A		1,57,91,57,000
Total Notes issued		2,53,27,84,000	B. Rupee Coin		57,00,96,000
			Government of India Rupee Securities.		38,35,31,000
			Internal Bills of Exchange and other commercial Paper.		
Total Liabilities		2,53,27,84,000	Total Assets		2,53,27,84,000

Ratio of Total of A to Liabilities: 62·349 per cent.

Dated the 13th day of March, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi, the 23rd March, 1940.

No. 16.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the Form of Declaration set forth in Appendix B of Schedule I, to the said notification, for clause (*a*) the following shall be substituted, namely :—

"(*a*) they have been in my possession and use for not less than one year".

M. SLADE,

Joint Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

New Delhi, the 23rd March, 1940.

No. 17.—In exercise of the powers conferred by section 9 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendment shall be made in the rules published with its Notification No. 30-Customs, dated the 4th June, 1927, namely :—

In Section III of the said rules, for rule 41-A., the following rule shall be substituted, namely :—

" *41-A. Period of discharge from shipboard.*—The discharge of salt for home consumption shall be completed within such period as the Chief Customs Officer may prescribe in each case."

K. G. JACOB,

Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

INSURANCE.

New Delhi, the 23rd March, 1940.

No. 49-I. (1)/39.—In pursuance of sub-section (1) of section 42 of the Insurance Act, 1938 (IV of 1938), the Superintendent of Insurance hereby makes the following further amendment in his notification No. 49-I. (1)/39-Insurance, dated the 1st July, 1939, namely :—

In the said notification *for* the words " Bengal and Madras " *read* " Bengal, Madras and Bihar ".

J. H. THOMAS,

Superintendent of Insurance.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATIONS.

AGRICULTURE.

New Delhi, the 20th March, 1940.

No. F.29-2 (103)/39.—The following re-draft of certain rules, which it is proposed to make in exercise of the powers conferred by section 3 of the

Agricultural Produce (Grading and Marking) Act, 1937 (I of 1937), and a draft of which was published with the notification of the Government of India in the Department of Education, Health and Lands, No. F. 29-2/39, dated the 21st June, 1939, is published as required by the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the re-draft will be taken into consideration on or after the 13th April, 1940. Any objection or suggestion which may be received from any person in respect of the said re-draft before the date specified will be considered by the Central Government :—

Draft Rules.

1. *Short title and application.*—(1) The es may be called the *Ata* Grading and Marking Rules, 1940.

(2) They shall apply to *Ata* produced in India.

2. *Grade designations.*—The grade designations to indicate the quality of *Ata* are set out in the first column of Schedule I.

3. *Definition of quality.*—The definition of quality indicated by the grade designations is specified in columns 2, 3 and 4 of Schedule I.

4. *Grade designation mark.*—The grade designation mark shall consist of a label, specifying the grade designation and bearing a design (consisting of an outline map of India in conjunction with the word AGMARK) resembling that set out in Schedule II, in the following colour :—

Grade designation.	Colour of design.
Special Agmark	Blue.
Agmark	Red.
Agmark Chakki	Black.

5. *Method of marking.*—The grade designation mark label shall be securely attached to each container. In addition to the grade designation mark the following particulars shall be clearly marked on the package :—

(*a*) net weight of contents at time of packing;

(*b*) name of packer;

(*c*) the name of the variety of wheat from which the *Ata* has been produced may also be included.

6. *Method of packing.*—The *Ata* shall be packed in containers made of jute, cotton or paper which are clean, dry and in good sound condition. Containers which have been previously used for commodities likely to cause damage or impart any obnoxious flavour, odour or other undesirable characteristics to the *Ata* shall not be employed.

7. *Special conditions of authorisation.*—The following special conditions shall be observed to the satisfaction of the Agricultural Marketing Adviser by packers of *Ata* in addition to any conditions applicable under the Agricultural Produce (Grading and Marking) (General) Rules, 1937 :—

(*a*) An authorised packer shall be equipped with suitable premises and processing plant.

(*b*) If an authorised packer specifies the variety of wheat from which the *Ata* has been produced and handles more than one type of wheat, *Ata* or other wheat products on the same premises precautions shall be taken to avoid mixing.

SCHEDULE I.

(See Rules 2 and 3.)

Grade designation and definition of quality of Ata *produced in India.*

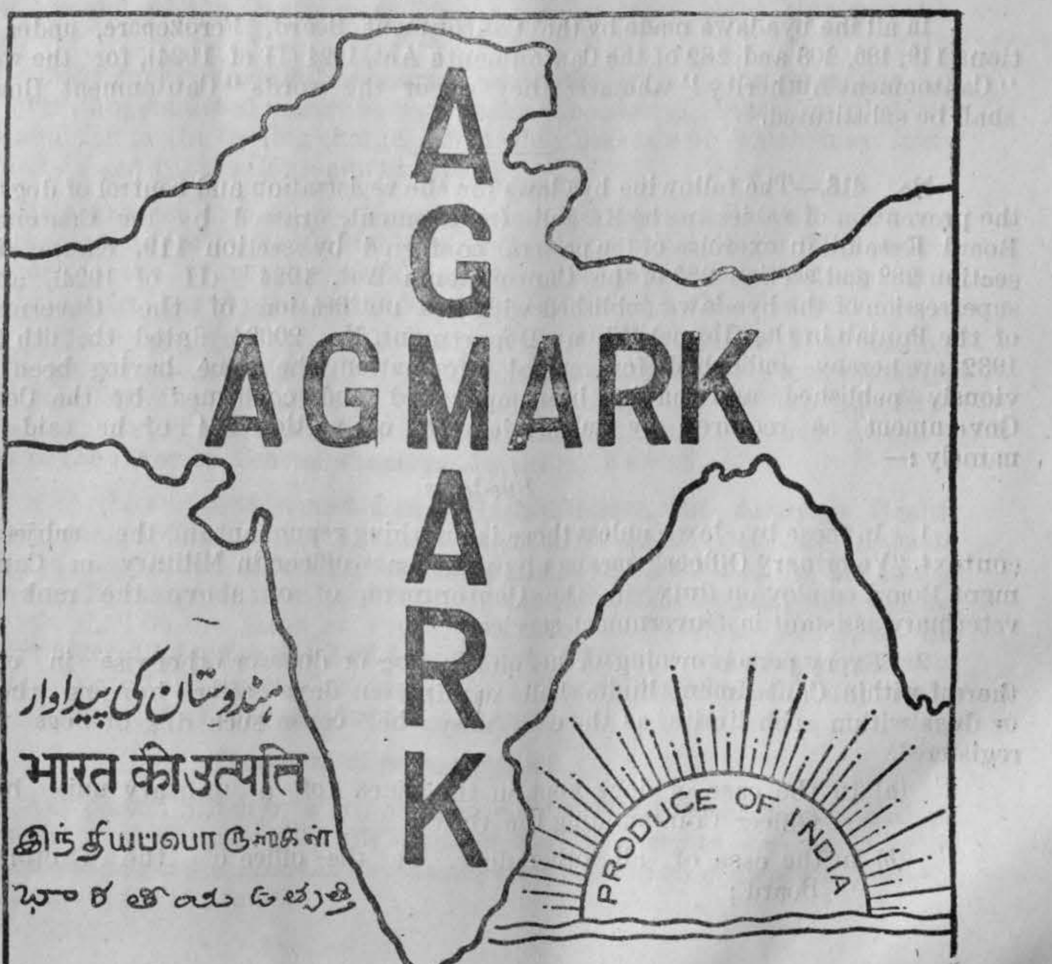
Grade designation.	Special Characteristics.			General Characteristics.
	Type of processing.	Ash Content.*		
		Minimum %	Maximum %	
1	2	3		4
Special Agmark	Washed and conditioned.	1·25	2·0	(1) The *Ata* shall be the coarse ground product of sound well-cleaned wheat and shall be of goodkeeping quality free from taint or objectionable flavour.
Agmark	Roller milled.	1·25	2·0	(2) The coarser particles of bran up to 5 per cent of the total product may be removed by sieving but no bran shall be added.
Agmark Chakki	Stone-ground.	1·75	2·3	(3) The Fibre Content, calculated on a moisture free basis, shall exceed 1·50 per cent but shall not exceed 2·50 per cent.

*Calculated on a moisture free basis.

SCHEDULE II.

Grade designation mark for Ata.

(See Ru 4.)



HEALTH.

The 18th March, 1940.

No. F. 17-3 (2)/40.—His Excellency the Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff with effect from the 16th December, 1939 :—

To be Honorary Assistant Surgeon.

Dr. Het Ram Aggarwal, M.D., P.C.M.S., *vice* Sardar Bahadur Dr. Sohan Singh, P.C.M.S., retired.

J. D. TYSON,

Joint Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 23rd March, 1940.

PART B.

CANTONMENTS—REGULATIONS

No. 414.—In pursuance of the entries in column 3 of Schedule V to the Cantonments Act, 1924 (II of 1924) against sections 126, 134, 137, 140, 176, 181, 185, 188 and 206, and in supersession of the notification of the Government of India in the Defence Department No. 103, dated the 28th January, 1939, the Central Government is pleased to authorise the Deputy Directors, Military, Lands and Cantonments, Northern, Eastern and Southern Commands, and the Deputy Assistant Director, Military Lands and Cantonments, Western (Independent) District, in addition to the Officer Commanding-in-Chief, the Command, as appellate authorities in respect of the orders described in the second column of the said Schedule against the said sections.

No. 415.—The following amendment to all the bye-laws made by the Cantonment Board, Ferozepore, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of Section 284 of the said Act:—

Amendment.

In all the bye-laws made by the Cantonment Board, Ferozepore, under sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority" wherever they occur the words "Cantonment Board" shall be substituted.

No. 416.—The following bye-laws for the registration and control of dogs and the prevention of rabies in the Kasauli Cantonment, framed by the Cantonment Board, Kasauli, in exercise of the powers conferred by section 119, clause (*30*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), and in supersession of the bye-laws published with the notification of the Government of the Punjab in the (Home) Military Department, No. 20624, dated the 6th May, 1932, are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. In these bye-laws unless there is anything repugnant in the subject or context, "Veterinary Officer" means any veterinary officer in Military or Cantonment Board employ on duty in the Cantonment, of or above the rank of a veterinary assistant in Government service.

2. Every person owning or keeping a dog or dogs or otherwise in charge thereof within Cantonment limits shall, within ten days after bringing the dog or dogs within such limits, as the case may be, cause such dog or dogs to be registered.

(*a*) In the case of dogs kept in the lines of a military unit, by the Officer Commanding the Unit ;

(*b*) In the case of all other dogs, at the office of the Cantonment Board ;

Provided that no registration shall be necessary--

(*i*) if the dog is or dogs are kept within Cantonment limits temporarily for a period not exceeding one month ; and

(*ii*) in the case of a puppy of not more than 2 months of age.

Note.—An applicant for the registration shall state—

(*i*) the sex,

(*ii*) the colour, and

(*iii*) the breed (if known).

of the dog or dogs owned or kept by him.

3. Such registration shall hold good up to the 31st March next following. On or before the 1st April following, every owner or keeper of a dog or dogs already registered shall apply for the renewal of the registration of his dog or dogs to the authorities mentioned in clause (*a*) or (*b*) of bye-law 2 as the case may be.

4. A list of all dogs registered by an Officer Commanding a unit shall be forwarded by him to the Cantonment Board by the 15th April in each year, and in case of a unit arriving in the cantonment after 15th April, within a month of the date of their arrival. Such subsequent additions or alterations as may be found necessary in that list shall likewise be communicated by the Officer Commanding to the said Board quarterly on the 1st January, 1st July and 1st October, in each year.

5. Every registered dog shall wear a collar to which shall be attached a metal token bearing the number in the register. The tokens shall be of such pattern as may be determined by the Board from time to time and shall be of a size easily distinguishable and shall bear consecutive numbers.

6. Each metal token shall be supplied by the Cantonment Board or the Officer Commanding the Unit as the case may be free of charge. In the event of the loss of a metal token a new token shall be supplied on payment of annas four only.

7. No dog shall be registered, nor shall a metal token be issued in respect of any dog, unless all taxes payable to the Board in respect of that dog have been paid.

8. Any dog which is not registered or which is not wearing a collar and the prescribed metal token shall, if found in any public place, be detained at the central cattle pound, at the Cantonment Office or at any other place set apart for the purpose.

9. A fee of four annas shall be charged for every day or part of a day in respect of every dog detained under the provisions of bye-law 8. Such fee shall be payable in addition to the feeding charges of the dog, the scale of which may from time to time be fixed by the Cantonment Board.

10. Any dog detained at any place mentioned in bye-law 8 shall after one week from the date of detention, be liable to be destroyed or otherwise disposed of under the orders of the Executive Officer unless the same is claimed and the detention fee and feeding charges are paid in respect thereof within that period.

11. (1) Every dog confined under the provisions of sub-section (*3*) of section 119 of the Cantonments Act, 1924 (II of 1924), shall be kept under observation for ten days or such longer period as may be considered necessary by the Executive Officer, after consultation with the Health Officer, Assistant Health Officer, a veterinary officer or the Director, Central Research Institute, Kasauli.

(2) If at the end of this period the Health Officer, the Assistant Health Officer, a veterinary officer or the Director, Central Research Institute, Kasauli, certifies that the dog is not suffering from rabies, it shall be returned to the lawful owner or person in charge of it on payment of the detention fee and the feeding charges which shall be the same as those prescribed in bye-law 9. If, on the other hand, the Health Officer, the Assistant Health Officer, a veterinary officer or the Director, Central Research Institute, Kasauli, certifies that the dog shows symptoms of rabies, it shall be destroyed forthwith.

Treatment of persons bitten.

12. Any person bitten by a dog or other animal which is, or is suspected to be, suffering from rabies may with his consent and if certified by the Director, Central Research Institute, Kasauli, as necessary be sent to the Central Research Institute, Kasauli, for treatment.

Persons bitten to give immediate information.

13. Whoever has been bitten by a dog or other animal which is or is suspected to be suffering from rabies shall give or cause to give immediate information of the incident to the Executive Officer.

Steps to be taken to trace the dog which has bitten any person.

14. (1) On receipt of the above information the Executive Officer shall forthwith take steps in his power to, trace the dog with a view to having it confined or destroyed, and if it has been destroyed he will make arrangements, where necessary, for the extraction of the brain and the examination thereof at the Central Research Institute, Kasauli.

(2) In the extraction of the brain, the procedure laid down in the pamphlet "Rabies and Anti-Rabic Treatment" shall be followed.

Penalty.

15. Whoever—

(*i*) fails to register his dog under bye-law 2, or

(*ii*) fail to renew the registration under bye-law 3, or

(*iii*) fails to see that the dog is wearing a collar and a metal token as required under bye-law 5, or

(*iv*) fails to give information as required under bye-law 13 or gives information which he knows, or has reason, to believe to be false,

shall, on conviction before a Magistrate, be punishable with fine which may extend to one hundred rupees and, in the case of a continuing contravention, with an additional fine which may extend to twenty rupees for every day during which such contravention continues after conviction for the first such contravention.

No. 417.—In exercise of the powers conferred by sub-section (*3*) of section 284 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to cancel the bye-laws framed by the Cantomment Board, Lahore, under clause (*24*) of section 282 of that Act, regarding the fixation of a method for the sale of articles by measure, weight, piece or any other method, published with the notification of the Government of the Punjab in the Home (Military) Department, No. 17245, dated the 19th May, 1931, the intention to do so having been previously published, as required by the said sub-section.

No. 422.—In pursuance of the provisions of sub-section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the acceptance by the Central. Government of the resignation of Capt. S. M. Boyle, Green Howards.

No. 423.—In pursuance of the provisions of sub-section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), Maj. J. S. G. Branscombe, Green Howards, is nominated a member of the Cantonment Board, Ferozepore, *vice* Capt. S. M. Boyle, Green Howards, resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India

DEPARTMENT OF SUPPLY.

NOTIFICATION.

New Delhi, the 20th March, 1940.

No. 17.—It is hereby notified for general information that the Ministry of Supply in the United Kingdom has found it necessary to restrict the export to India of steel in the following forms :—

(*a*) Steel plates, rails, sections (all shapes), bars (including bright bars) and flats.

(*b*) Hoop and strip (including cold rolled strip).

(*c*) Steel sheets (coated and uncoated).

(*d*) Tin plates (including black Tern and silver finished plates).

(*e*) Steel sheet.

(*f*) Alloy and special steels, forgings, castings and pressings.

(*g*) Steel tubes, pipes and fittings.

(*h*) Steel bolts, nuts, rivets, washers, screws and studs.

(*i*) Steel wire, rivets, wire for some wire products.

2. In agreement with the Government of India, the total quantity of the above classes of steel which will be available for export to India during the calendar year 1940, has now been determined. Separate quotas have been laid down for Burma and Ceylon. All the requirements of the Defence Services, Railways, all Central and Provincial Government Departments and Indian States, as well as all branches of the industry in India, will have to be met from this limited quantity. It is not, however, anticipated at present that this will involve any appreciable reduction over what has normally been imported hitherto.

3. All steel of the classes mentioned above imported since the 1st of January, 1940, will be debited against the quota for the current year. In the case of orders already placed or pending arrangements will be made for compliance with them having due regard to their relative importance. But no further orders or demands will hereafter be accepted in the United Kingdom unless supported by a Quota Recommendation Certificate issued by the Department of Supply in India.

4. Detailed instructions regarding applications for the grant of Quota Recommendation Certificates, and the procedure to the followed by firms who have orders placed in, and/or demands pending on the United Kingdom, will be obtainable from the Department of Supply on or after the 1st of April, 1940.

5. Applications for the forms to be used and for further information should be addressed to the Department of Supply with a superscription on the top left hand corner "*STEEL QUOTA INSTRUCTIONS*"

E. WOOD,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 19th March, 1940.

No. M.-1276.—The following draft of an amendment to the Coal Mines Safety (Stowing) Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), is published as required by sub-section (*1*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 25th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

After sub-rule (*2*) of rule 22 of the said Rules, the following sub-rule shall be, and be deemed always to have been, inserted, namely :—

"(3) A member, including a member co-opted under sub-section (*1*) of section 4, performing a journey on the business of the Board with the previous approval of the Chairman shall be paid from the fund—

(*a*) if a non-official, the actual travelling expenses incurred by him in performing the journey ;

(*b*) if a Government servant, such travelling allowance as would be admissible to him under the appropriate rules if the journey had been performed on Government duty.

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

2676 CS—983—29-3-40—SGPP Lahore.

Registered No. L. 851.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, APRIL 5, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, THURSDAY, MARCH 28, 1940.

GOVERNMENT OF INDIA.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 28th March, 1940.

No. 2-W.—In pursuance of sub-section (2) of section 95 of the Government of India Act, 1935, the Governor-General in his discretion is pleased to direct that the Foreigners Act, 1940 (II of 1940), shall apply to British Baluchistan, subject to the modification that the reference to a police officer in section 9 thereof shall be deemed to include a reference to a levy officer not below the rank of a Jamadar

No. 3-W.—In exercise of the powers conferred by sub-sections (1) and (2) of section 313 of the Government of India Act, 1935 and of all other powers enabling him in that behalf, and in supersession of the notification of the Government of India in the external Affairs Department, No. 3 G. S., dated the 28th August, 1939, the Governor-General in Council is pleased to direct that the Foreigners Act, 1940 (II of 1940), and all general orders made or hereafter to be made thereunder applying to British India shall apply to all Tribal Areas:

Provided that all references to British India in the said Act and orders shall be construed as references to the Tribal Areas concerned.

O. K. CAROE,

Secretary to the Government of India.

LGP

POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 28th March, 1940.

No. 5-W.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other pow-rs enabling him in that behalf, and in supersession of the notification of the Political Department, No. 321 I. B., dated the 28th August, 1939, the Crown Representative is pleased to direct that the Foreigners Act, 1940 (II of 1940), and all general orders made or hereafter to be made thereunder applying to British India shall apply to the Gilgit Sub-Division :

Provided that in the said Act and orders, all references to the Central Government and British India shall be construed as reference to the Crown Representative and the Gilgit Sub-Division, respectively.

C. G. HERBERT,

Secretary to His Excellency the

Crown Representative.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, MARCH 30, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 27th March, 1940.

No. 35-H.—The following Royal Warrant is published for general information :—

GEORGE R. I.

ROYAL WARRANT

WHEREAS WE deem it expedient further to amend the Warrant of His late Majesty King Edward the Seventh of 25th June, 1907, under which the Indian Distinguished Service Medal may be awarded to Viceroy's commissioned officers Indian non-commissioned officers and men of Our Indian Regular Military Forces who have distinguished them selves in peace or on active service ;

OUR WILL AND PLEASURE is that Indian warrant officers, non-commissioned officers and men of Our Indian Air Force shall be included among the classes eligible for the aforesaid Medal and for the addition of a Bar to such Medal previously conferred, in the same manner and under the same rules and ordinances as We have already established, made and ordained for the government of this medal.

Given at Our Court at St. James's this 16th day of February, in the Third Year of Our reign and in the year of Our Lord 1940.

BY HIS MAJESTY'S COMMAND,

ZETLAND.

J. G. LAITHWAITE,

Private Secretary to H. E. the Viceroy.

HOME DEPARTMENT.

NOTIFICATION.

New Delhi, the 28th March, 1940.

No. 69/16/39.—The services of Sir Malcolm Darling, K.C.I.E., I.C.S., are replaced at the disposal of the Government of the Punjab, with effect from the 27th March, 1940.

H. J. FRAMPTON

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

New Delhi, the 28th March, 1940.

No. F. 26 (1)-R. II/39.—The following Rules made by the Secretary of State for India are published for general information :—

THE SUPERIOR SERVICES (INDIA) FAMILY PENSIONS (UNTRANSFERRED) RULES, 1939, DATED DECEMBER 30, 1939.

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by Section 273 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following Rules, namely :—

Section I—General.

1. These Rules may be called the Superior Services (India) Family Pension (Untransferred) Rules, 1939.

2. The sums contributed or paid as hereinafter prescribed shall be credited to the Revenues of the Central Government and said Government shall pay out of those Revenues all pensions, benefits and other outgoings as provided in these Rules.

Section II—Rules relating to Contributions and Benefits (Compulsory contributions).

3. The Rules in this Section apply to every person who being on 31st March, 1937, a subscriber or a beneficiary under Section II of the Superior Services (India) Family pensions Fund Rules, then in force, made objection, under the provisions of Section 19 of the Government of India (Family Pension Funds) Order, 1936, to the vesting in Commissioners of his or her interest in the Fund.

4. Every subscriber to whom this Section of the Rules applies (hereinafter referred to as a compulsory subscriber) shall make the monthly contributions* prescribed in the First Schedule, and the Secretary of State may order that such contributions shall be deducted from his pay or pension at the time of issue†. If at any time a subscriber is not in receipt of pay he shall not thereby be relieved of the obligation to pay the contributions due from him,‡ but the Secretary of State may at his discretion permit recovery of subscription due over a prolonged period of leave on medical certificate or of extraodinary leave without pay to be postponed until the expiration of such leave.

5. Except as provided in Rules 6, 7 and 8, contributions under Rule 4 shall cease on the expiration of 25 years from the date from which they first became payable, or, should the subscriber retire on invalid pension

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*These contributions are fixed in sterling and when recovered or paid in India or Burma are convertible into rupees at the current rate of exchange.

†Subscriptions may be substituted for payments to the General Provident Fund subject to the provisions of Rule 17 of the Rules of that Fund.

‡If a subscriber is not in receipt of pay from a Government in India or the Government of Burma, he should arrange to pay the contributions due from him, either by cash or by cheque, to the Accountant-General, India Office, to the Accountant-General, Central Revenues, New Delhi, or to the Accountant-General Burma.

before the expiration of such period, on the date of retirement. Any subscription remaining unrecovered under the terms of Rule 4 shall, however, be recoverable from such invalid pension.

6. A compulsory subscriber who is dismissed from the service shall thereupon cease to be a subscriber, and his family shall cease to be entitled to any benefits under these Rules, and the subscriber shall not be entitled to any refund of contributions.

7.—(1) A compulsory subscriber who resigns or is removed from the service or who retires without being entitled to a pension shall thereupon cease to be a subscriber and his dependants shall cease to be entitled to any benefits under these Rules, but the subscriber may be granted a lump sum, the amount of which shall be fixed in each case by the Secretary of State, whose decision shall be final; and it shall be open to the Secretary of State before deciding upon the amount, if any, of such lump sum, to require medical evidence in the form prescribed in the Fifth Schedule, of the health of all or and of the dependants of the subscriber.

(2) A compulsory subscriber who retires from the service on a compensation pension may elect, within three months of the date of retirement, to discontinue subscription under these Rules with effect from the date of his letter signifying such election; his dependants shall thereupon cease to be entitled to any benefits under these Rules, but the subscriber may be granted a lump sum on the terms and conditions set forth in the preceding sub-rule.

8.—(1) A compulsory subscriber who retires with a pension under the India Premature Retirement Rules or the Burma Premature Retirement Rules may adopt, at his option, one of the following methods of retaining for his wife and children benefits under these Rules, namely :—

(a) He may cease to make any contributions under the Rules, and shall then retain only the right to a proportion of the contingent benefits under the Rules for his wife and children existing on the date of retirement, and for any children subsequently born to that wife. This proportion shall be equal to the completed number of years during which he has subscribed divided by 25.

(b) He may continue until the expiration of 25 years from the date on which he became a subscriber to make contributions under the rules at the rates which would have been payable by him from time to time had he remained in the service. In that case he shall retain the full benefits admissible under the Rules as if he had remained in the service:

(2) In the event of an officer failing to notify within three months of the date of his retirement the method selected by him, he shall be deemed to have selected the first of the methods specified in the foregoing sub-rule.

9.—(1) Every compulsory subscriber shall report his marriage, in the form prescribed in the Second Schedule, within one month of the date thereof.

(2) Every compulsory subscriber shall report in the form prescribed in the Third Schedule, within one month of its occurrence, the birth of every child born alive in wedlock.

(3) The Secretary of State may at his discretion declare a widow or child whose marriage or birth was not reported in accordance with these Rules ineligible for benefit.

(4) Every subscriber shall report within one month of its occurrence the death of any dependant eligible for benefit under these Rules.*

10.—(1) Subject to the provisions of Rules 6, 7, 8 and 9 (3) the widow of a deceased compulsory subscriber and all children born to him in wedlock shall be entitled to the benefits specified in the Fourth Schedule.

*The reports required by these Rules should be made :—

(1) To the Accountant-General, Central Revenues, New Delhi, when the subscriber is drawing pay in India or in a Colony to which he has gone direct from India.

(2) To the Accountant-General, Burma, when the subscriber is drawing pay in Burma or in a Colony to which he has gone direct from Burma.

(3) To the Controller of Pension Funds, India Office, Whitehall, London, S. W. 1, when the subscriber is drawing pay in England or in a Colony to which he has gone direct from England.

(2) A beneficiary to whom these rules apply shall be entitled to the benefits specified in the Fourth Schedule.

11.—(1) The pension* of a widow under these Rules shall continue in full during widowhood. It shall cease on her remarriage, but if she again become a widow she shall be entitled to revert to full pension as widow of her first husband, and, should her last husband have been a subscriber, to draw in addition pension as his widow.

(2) The pension* of a male orphan shall be payable until he attains the age of 21 :

Provided that in any case where it is shown that a male orphan on attaining the age of 21 years is by reason of mental or physical infirmity incapable of earning a livelihood, the Secretary of State may at his discretion permit such male orphan to continue to draw beyond that age a pension of amount not exceeding that of which he is then in receipt under this Section of these Rules :

Provided further that, if a male orphan shall be over the age of 21 on the date of his father's death, and if it shall be shown that by reason of mental or physical infirmity he was not at the age of 21 and has not at any subsequent period been capable of earning a livelihood, the Secretary of State may at his discretion grant to him a pension of amount not exceeding that laid down in the Fourth Schedule of these Rules for sons over 12 years of age.

(3) The pension* of a female orphan shall be payable until the date of her marriage and shall not revive upon widowhood.

12.—(1) A posthumous child of a compulsory subscriber by marriage duly reported in accordance with Rule 9 (1) shall be entitled to pension†.

(2) No child shall be entitled to benefit under this Rule whose birth is not reported within 12 months of the occurrence.

13. On the termination of the marriage of a compulsory subscriber by divorce or annulment, the wife of the marriage so terminated shall be entitled to no benefit under these Rules. The subscriber shall report the dissolution of the marriage within one month of the date thereof.

14. A compulsory subscriber may, at his option at any time during his service, make further provision for his family as a voluntary subscriber under Section III of these Rules.

Section III—Rules relating to Contributions and Benefits (volunary contributions).

15. The Rules in this section apply—

(*a*) to every compulsory subscriber as aforesaid who avails himself of the provisions of Rule 14, and

(*b*) to every person who being on 31st March, 1937, a subscriber or a beneficiary under Section III of the Superior Services (India) Family Pension Fund Rules then in force, made objection, under the provisions of Section 19 of the Government of India (Family Pension Funds) Order, 1936, to the vesting in Commissioners of his or her interest in the Fund.

16. Any beneficiary as aforesaid shall be entitled to an annuity at the rate for which payment was made on his or her behalf.

*Application for admission to pension should be made to the Controller of Pension Funds India Office, Whitehall, London, S. W. 1, or, if the applicant is in India or Burma, to the Accountant-General, Central Revenues, New Delhi, or to the Accountant-General, Burma, as the case may be.

†The reports required by these Rules should be made :—

(1) To the Accountant-General, Central Revenues, New Delhi, when the subscriber is drawing pay in India or in a Colony to which he has gone direct from India.

(2) To the Accountant-General, Burma, when the subscriber is drawing pay in Burma, or in a Colony to which he has gone direct from Burma.

(3) To the Controller of Pensions Funds, India Office, Whitehall, London, S. W. 1, when the subscriber is drawing pay in England or in a Colony to which he has gone direct from England.

17.—(1) Any officer to whom these Rules apply may at any time, subject to the conditions laid down in these Rules, provide for the payment of an annuity after his death to his wife and children or any of them or may increase any such provisions previously made.

(2) The total annuity secured to any one dependant including any annuity payable under the Rules of Section II, shall not unless the Secretary of State in any particular case otherwise determines exceed the following :—

	£
To a wife	300
To a child over the age of 12	100
To a child from age 6 to 12	75
To a child from birth to age 6	5

(3) Premiums shall be at the rates set out in the Sixth Schedule to these Rules but a subscriber may, at his option, if he will be under the age of 50 years on his next birthday, elect to make his contributions in whole or in part by means of monthly subscriptions* actuarially equivalent to those premiums.

18. Every officer applying to subscribe or to increase his contributions under this Section whether in respect of a dependant for whom he has already made provision under these Rules or of a dependant not provided for shall produce medical evidence as to the state of his health in the form prescribed in the Fifth Schedule.

Liability for contingent pension under this Section shall commence—

(*a*) in the case of pensions paid for by single premium, from the date on which, after acceptance of the application, the single premium is paid ;

(*b*) in the case of pensions paid for by monthly contributions, from the date of the letter notifying the acceptance of the application to subscribe, from which date contributions shall be payable.†

Notification of acceptance shall be given in England by the Controller of Pension Funds, India Office, in India by the Accountant-General, Central Revenues, and in Burma by the Accountant-General.

Single premiums shall ordinarily be calculated according to the ages of the parties at the date of payment, but they may, at the option of the subscriber, be calculated according to the ages at the date of application and shall then be regarded, for the purposes of Rule 23 as due on that date.

Monthly contributions shall ordinarily be payable from the date of acceptance at the rate appropriate to the ages of the parties on that date ; but they may, at the option of the subscriber, be recovered with effect from the date of application at the rate appropriate to the ages on that date.

19. Contributions paid under this Section of the Rules confer a claim to benefit only on the particular dependant on whose behalf they are paid. The right to pension of a wife, subject to the provisions of Rules 20 and 21 shall not be affected by reason of the termination of her marriage by divorce or annulment.

20. A subscriber whose contributions under this Section are in arrear for a period greater than three months shall thereby forfeit all his past payments, and his dependants shall lose all claim to benefits, under this Section :

Provided that the Secretary of State may permit resumption of contributions on such terms as he shall in each case decide :

Provided further that the Secretary of State may at his discretion permit recovery of subscription due over a prolonged period of leave on medical certificate, or of extraordinary leave without pay, to be postponed until the expiration of such leave.

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*Rates of monthly subscription will be supplied on application to the Controller of Pension Funds, India Office.

† These contributions are fixed in sterling and when recovered or paid in India or Burma are convertible into rupees at the current rate of exchange. Subscriptions may be substituted for payments to the General Provident Fund, subject to the provisions of Rule 17 of the Rules of that Fund.

21.—(1) A subscriber may at any time discontinue or reduce any monthly contributions payable by him under the Rules of this Section, in which case the dependants for whom the contributions so discontinued or reduced were paid shall be entitled, after his death, to modified pensions, * the amount of which shall be decided in each case by the Secretary of State, whose decision shall be final.

(2) A subscriber may at any time, on giving not less than one month's notice in writing, reduce or cancel the provision made for his wife or children under the Rules of this Section and may thereupon be granted a refund equivalent to the net liability of which the Fund is so relieved : but the Secretary of State may require medical evidence of the health of each dependant in respect of whom a refund † is payable in the form prescribed in the Fifth Schedule.

The amount of the refund shall be fixed in each case by the Secretary of State and his decision shall be final.

22. A subscriber may at any time commute any level monthly contributions payable by him under the Rules of this Section. ‡

Section IV—Rules relating to contributions and benefits

(General)

23. Interest at the rate of 4 per cent. shall be charged on contributions remaining unpaid for more than one month from the date on which they become due.

24. Any payment due at a subscriber's death shall be deducted, without any addition for interest beyond the date of death, from the pensions due to his dependants in four quarterly instalments, or, if the sum due is more than half the annual amount of the pensions, in such number of quarterly instalments as the Secretary of State may direct.

25.—(1) The Secretary of State may at his discretion permit a portion of the pension of a male orphan who has reached the age of 16 years to be commuted with a view to the proceeds being applied to the pensioner's advancement in life.

(2) The pension of a minor orphan shall be paid to his or her mother or other duly appointed or recognised guardian.

26. Declarations shall be furnished quaterly as to the continued widowhood, spinsterhood or survival of pensioners as the case be.§

27. A pension payable under these Rules shall enure for the benefit of the pensioner only and no transfer, assignment or other alienation thereof shall be recognised.

28.—(1) Pensions and gratuities under these Rules shall be payable in London in sterling.|| Pensioners residing in India or Burma may, however, at their option, receive payment ¶ there in rupees at such rate of exchange as the Secretary of State may prescribe.

(2) A pensioner residing in India or Burma who has elected to receive payment there shall not subsequently be permitted to change the place of payment except at the commencement of an official year.

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* A dependant, the contribution on whose behalf has been wholly discontinued will not necessarily remain entitled under this Rule to any pension. For instance, no pension will normally be payable in these circumstances in the case of children whose pensions would have ceased at age 21 or of daughters approaching marriageable age.

† No refund will be payable in the case of (*a*) children whose pensions would cease at age 21, except where the contracts have been effected by payment of single premiums, and (*b*) daughters approaching marriageable age.

‡ The commuted value of any subscription will be supplied on application being made to the Controller of Pension Funds, India Office.

§ Forms for the purpose of the declarations required by this Rule are supplied by the High Commissioner for India, India House, Aldwych, London, W. C. 2, or, in the case of pensioners receiving payment in India or Burma, by the Accountant-General, Central Revenues, New Delhi, or the Accountant-General, Burma, as the case may be.

|| By the High Commissioner for India, India House, Aldwych, London, W. C. 2.

¶ From the Accountant-General, Central Revenues, New Delhi, or the Accountant-General, Burma, as the case may be.

29. References in these Rules to the Secretary of State shall be construed as references to the Secretary of State acting with the concurrence of his advisors in accordance with the provisions of Section 261 of the Government of India Act, 1935.

30. The Superior Services (India) Family Pension Fund (Untransferred Section) Provisional Rules previously in force are hereby repealed.

SCHEDULES.

FIRST SCHEDULE (RULES 4 AND 5).

The contribution payable by each subscriber, whether a bachelor, married, or a widower, to whom Section II of these Rules applies, shall be :—

For the first year, £1 13s. 4d. a month, rising each year by 3s. 4d. a month to £4 16s. 8d. a month in the twentieth and subsequent years.

SECOND SCHEDULE (RULE 9).

Form of a Letter reporting marriage.

SIR

I have to report my marriage on the to . A certified copy of the register of our marriage is herewith transmitted. I was born on the . My wife was born on the .

THIRD SCHEDULE (RULE 9).

Form of a Letter reporting the Birth of a Child

SIR,

I have to report the birth to me of a son/daughter on the , and I request that the name may be entered in the records of the Fund.*

FOURTH SCHELDE (RULES 10 AND 11).

Benefits to Dependants of Compulsory Subscribers.

The annual pension payable to a widow during widowhood shall be £ 200, payable quarterly in arrear with a gratuity on the death of the subscriber of one year's pension (£ 200).

The annual pension payable to a fatherless child shall be as follows :—

	£
From birth till age of 6 years	30
From age of 6 till age of 12 years	45
From age of 12 years	60

with a gratuity on the death of the subscriber of one year's pension at the rate appropriate to the then age of the child as specified above. The pension is payable quarterly in arrear.

FIFTH SCHEDULE [RULES 7, 18 AND 21 (2)].

Certificate of Health.

We, the undersigned, do hereby solemnly and sincerely declare that we have carefully and personally examined into the state of health of and that we pronounce him/her free from any bodily complaint of a dangerous tendency and believe him/her to be a good average life.

Signatures of two qualified Medical Practitioners, one of whom, in the case of certificates signed in India shall be a medical officer of not lower standing than a Civil Surgeon, District Medical Officer or Presidency Surgeon.

Date

* A certificate of birth need not accompany this Report, but subscribers are advised to send one, as its production at this stage might avoid possible delay when the child is admitted to pension.

* In the case of daughters the declaration must be completed by the subscriber after making the necessary alterations in the Form.

*Declaration**

I, , hereby solemnly and sincerely declare that the contents of the above certificate are in all respects true to the best of my knowledge and belief; that I have disclosed to and everything relating to my health and constitution; and that I believe myself to be a good average life.

Signature of Applicant

Date.

SIXTH SCHEDULE (RULE 17).

Terms of Voluntary Subscription,

Provision may be made on the terms laid down in this Schedule for annuities of any amount not exceeding the limits stated in Rule 17, and may be secured in the case of an officer under the age of 50, by single premium or by monthly contribution or partly by one and partly by the other of these methods. An officer of 50 years of age or over can make provision by single premium only. In calculating premiums or contributions all fractions of a penny should be reckoned as one penny. The rates appropriate to ages not covered by the subjoined tables may be ascertained by application to the Controller of Pension Funds, India Office.

Contributions required to provide a pension of £ 200 to a widow on the death of the subscriber, ceasing, on remarriage, but reviving again on her widowhood, together with an immediate payment to the widow on the death of the subscriber of one year's pension (£ 200).

Single Premiums.

Subscriber's age next birthday.	WIFE OLDER THAN SUBSCRIBER BY					WIFE YOUNGER THAN SUBSCRIBER BY															Subscriber's age next birthday.
	5 and over 4 years.	4 and over 3 years.	3 and over 2 years.	2 years and over 1.	1 year or under.	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	
	£	£	£	£	£	£		£	£	£	£	£	£	£	£	£	£	£	£	£	
26	421	432	443	454	464	474	484	493	502	510	517										26
27	426	438	449	460	471	482	493	503	513	522	530	537									27
28	431	444	456	468	480	491	502	513	523	533	542	550	558								28
29	436	449	462	475	488	500	512	523	534	545	554	563	572	581							29
30	441	455	469	483	496	509	522	534	546	557	567	577	587	597	607						30
31	446	461	476	490	504	518	531	544	557	569	580	591	602	613	623	633					31
32	451	467	482	497	512	527	541	555	569	582	594	606	618	629	640	650	660				32
33	457	473	489	504	520	536	552	566	580	594	608	621	633	645	657	668	678	688			33
34	463	479	496	512	529	546	562	577	592	607	622	636	649	662	674	686	697	707	717		34
35	468	485	503	520	537	555	572	588	604	620	636	651	665	679	692	704	716	727	737	746	35
36	473	491	509	527	545	563	581	598	615	632	649	665	680	695	709	722	735	747	758	768	36
37	477	496	515	534	553	571	589	607	625	644	662	679	695	711	726	741	755	767	779	790	37
38	481	500	520	540	560	579	598	617	636	655	674	692	709	726	743	759	773	786	79[illegible]	811	38
39	484	504	524	545	565	585	605	625	645	666	686	705	723	741	758	775	791	805	819	832	39
40	485	507	528	549	570	591	612	633	654	676	697	717	736	755	773	791	807	823	838	853	40
41	486	508	530	533	575	597	619	641	663	685	707	728	748	768	787	805	823	840	857	873	41
42	486	509	532	555	578	601	624	647	670	693	716	739	760	781	801	820	839	857	875	892	42
43	486	509	533	557	581	605	629	653	677	701	725	749	771	793	814	834	854	874	893	911	43
44	486	510	534	559	583	608	633	658	683	708	733	758	782	805	827	849	869	890	910	929	44
45	486	510	535	560	585	610	636	662	688	714	741	767	792	816	840	863	885	906	927	948	45
46	488	513	538	564	590	616	643	670	697	724	752	779	805	831	856	881	905	928	950	972	46
47	493	519	545	572	599	626	654	682	711	740	769	797	824	851	878	904	929	953	977	1,000	47
48	502	530	558	586	614	642	671	701	732	763	793	822	850	878	905	932	958	983	1,008	1,032	48
49	515	545	575	605	635	665	695	726	758	789	820	850	879	908	937	965	992	1,018	1,044	1,068	49
50	524	556	588	621	654	687	720	754	787	819	851	882	913	943	973	1,002	1,030	1,057	1,083	1,107	50
51	530	564	598	632	666	701	737	773	808	842	876	909	941	972	1,002	1,032	1,060	1,088	1,115	1,141	51
52	534	569	604	640	676	712	749	787	824	860	896	931	954	996	1,028	1,059	1,083	1,116	1,[illegible]43	1,170	52
53	537	574	611	648	685	722	760	799	83[illegible]	875	912	948	983	1,017	1,050	1,083	1,112	1,140	1,167	1,191	53
54	541	579	617	655	693	732	771	810	849	888	926	963	999	1,035	1,0[illegible]0	1,105	1,137	1,167	1,195	1,223	54
55	546	584	623	662	701	741	781	821	861	900	939	977	1,015	1,052	1,089	1,125	1,160	1,194	1,226	1,257	55

NOTE.—Single premiums may be paid in whole or in part by transfer from the subscriber's General Provident Fund balance.

Pensions to Sons and Daughters ceasing at age 21.

Contributions required to provide a pension to a son or daughter on the death of the subscriber, ceasing at age 21, of the following amounts according to age, together with an immediate payment to the child on the death of the subscriber of one year's pension at the rate appropriate to the age of the child.

Single Premiums.

Subscriber's age next birthday.	FROM BIRTH TO 6 YEARS OF AGE, £30.						FROM AGE 6 TO 12 YEARS OF AGE, £45.						FROM AGE 12 TO 21 YEARS OF AGE, £60.						Subscriber's age next birthday.
	Age of Child.																		
	under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	
	£ s.	s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	
26	38 0	35 10																	26
27	39 0	36 10	34 10																27
28	39 10	37 0	35 0	32 10															28
29	40 0	37 10	35 10	33 0	31 0														29
30	40 10	38 0	36 0	33 10	31 10	29 0													30
31	41 0	38 10	36 10	34 0	31 10	29 0	26 10												31
32	41 10	39 0	37 0	34 10	32 0	29 10	27 0	24 10											32
33	42 0	39 10	37 10	35 0	32 10	30 0	27 10	25 0	22 0										33
34	43 0	40 10	38 0	35 10	33 0	30 10	28 0	25 10	22 10	20 0									34
35	44 0	41 10	39 0	36 10	34 0	31 10	28 10	26 0	23 0	20 10	18 0								35
36	45 0	42 10	39 10	37 0	34 10	32 0	29 0	26 0	23 0	20 10	18 0	15 10							36
37	46 0	43 10	40 10	38 0	35 0	32 10	29 10	26 10	23 10	21 0	18 10	16 0	13 10						37
38	47 0	44 10	41 10	39 0	36 0	33 0	30 0	27 0	24 0	21 10	18 10	16 0	13 10	11 0					38
39	48 10	45 10	42 10	39 10	36 10	33 10	30 10	27 10	24 10	22 0	19 0	16 10	14 0	11 10	9 0				39
40	50 0	47 0	44 0	40 10	37 10	34 10	31 0	28 0	25 0	22 0	19 0	16 10	14 0	11 10	9 0	6 10			40
41	52 0	48 10	45 10	42 0	38 10	35 10	32 0	29 0	25 10	22 10	19 10	17 0	14 0	11 10	9 0	6 10	4 10		41
42	54 0	50 10	47 0	43 10	40 0	36 10	33 0	29 10	26 0	23 0	20 0	17 0	14 10	12 0	9 10	7 0	5 0	3 0	42
43	56 10	53 0	49 0	45 0	41 10	37 10	34 0	30 10	27 0	23 10	20 10	17 10	14 10	12 0	9 10	7 0	5 0	3 10	43
44	59 10	55 10	51 10	47 0	43 0	39 0	35 0	31 10	28 0	24 10	21 0	18 0	15 0	12 0	9 10	7 0	5 0	3 10	44
45	63 10	58 10	54 0	49 10	45 0	41 0	36 10	32 10	29 0	25 10	22 0	18 10	15 10	12 10	10 0	7 10	5 10	3 10	45
46	68 0	62 10	57 10	52 10	47 10	43 0	38 10	34 0	30 0	26 10	22 10	19 0	16 0	13 0	10 10	7 10	5 10	3 10	46
47	73 10	67 10	61 10	56 0	50 10	45 10	40 10	36 0	31 10	27 10	23 10	20 0	16 10	13 10	10 10	7 10	5 10	3 10	47
48	79 10	73 0	66 0	60 0	54 0	48 10	43 0	38 0	33 10	29 0	25 0	21 0	17 10	14 0	11 0	8 0	6 0	4 0	48
49	86 0	79 0	71 10	65 0	58 10	52 10	46 10	40 10	35 10	31 0	28 10	22 0	18 10	15 0	11 10	8 10	6 0	4 0	49
50	93 0	85 10	78 0	71 0	64 0	57 0	50 0	44 0	38 0	32 10	28 0	23 10	19 10	15 10	12 0	9 0	6 10	4 10	50
51	100 10	92 10	85 0	77 10	70 0	62 0	54 10	47 10	41 0	35 0	30 0	25 0	20 10	16 10	12 10	9 10	6 10	4 10	51
52	110 0	101 10	93 0	84 10	76 0	67 10	59 10	52 0	44 10	38 0	32 10	27 0	22 0	17 10	13 10	10 0	7 0	4 10	52
53	120 10	111 10	102 0	92 10	83 10	74 0	65 0	57 0	49 0	42 0	35 10	29 0	23 10	18 10	14 10	10 10	7 10	4 10	53
54	131 10	122 0	112 0	102 0	91 10	81 10	71 10	62 10	54 0	46 10	39 0	32 0	26 0	20 10	15 10	11 10	8 0	5 0	54
55	143 0	133 0	122 10	112 0	100 10	89 10	79 0	69 10	60 0	51 10	43 0	35 10	29 0	23 0	17 10	12 10	8 10	5 10	55

NOTE.—Single premiums may be paid in whole or in part from the subscriber's General Provident Fund balance.

Pensions to daughters until marriage.

Contributions required to provide a pension to a daughter on the death of the subscriber, ceasing on marriage, of the following amounts according to age, together with the immediate payment of one year's pension at the rate appropriate to the age of the daughter on the date of the Father's death.

Single Premiums.

Subscriber's age next birthday.	From birth to 6 years of age, £30.						From age 6 to 12 years of age, £45.						From age 12 to marriage, £60.																		Subscriber's age next birthday.
	Age of daughter.																														
	Under one year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	18 and under 19 years.	19 and under 20 years.	20 and under 21 years.	21 and under 22 years.	22 and under 23 years.	23 and under 24 years.	24 and under 25 years.	25 and under 26 years.	26 and under 27 years.	27 and under 28 years.	28 and under 29 years.	29 and under 30 years.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
26	124																														26
27	127	126																													27
28	131	129	127																												28
29	134	133	131	129																											29
30	138	137	135	133	130																										30
31	142	141	139	137	134	181																									31
32	146	145	143	141	138	135	132																								32
33	151	149	147	145	142	139	136	133																							33
34	155	154	152	149	146	143	140	137	133																						34
35	160	159	157	154	151	147	144	141	137	134																					35
36	165	164	162	159	156	152	149	145	142	138	134																				36
37	171	169	167	164	161	157	154	150	147	143	139	135																			37
38	177	175	173	170	166	162	159	155	152	148	144	139	135																		38
39	183	181	179	176	172	168	64	160	157	153	149	144	140	136																	39
40	190	188	185	182	178	174	170	166	162	158	154	149	145	141	137																40
41	197	195	192	188	184	180	176	172	168	163	159	154	150	146	142	138															41
42	205	203	199	195	191	187	182	178	174	169	165	160	156	151	147	143	140														42
43	214	211	207	203	199	191	189	185	180	175	171	166	162	157	153	148	145	143													43
44	223	220	216	211	207	2 2	187	192	187	182	178	173	168	163	159	154	151	149	149												44
45	234	230	225	220	216	210	205	200	194	189	185	180	175	170	165	160	157	155	155	157											45
46	245	240	235	230	225	219	214	208	202	197	192	187	182	177	172	167	163	161	161	163	168										46
47	256	251	246	241	235	229	223	217	211	2 5	200	195	190	184	179	174	170	168	168	17[illegible]	175	182									47
48	267	263	258	252	246	240	233	227	220	214	2 9	203	198	192	186	181	177	175	175	177	182	190	200								48
49	280	2 5	270	264	258	251	244	237	230	224	218	212	206	200	194	189	185	182	182	185	190	198	2 9	2 1							49
50	293	288	283	277	270	263	256	248	241	234	228	221	215	209	203	197	193	190	190	193	198	297	218	231	246						50
51	307	302	297	291	283	276	268	260	253	245	238	231	225	218	212	206	201	198	198	201	207	216	227	241	257	27[illegible]					51
52	323	318	312	305	297	289	281	273	265	257	249	242	235	228	221	215	210	207	207	210	216	225	237	252	268	284	298				52
53	339	334	328	320	312	303	295	287	278	270	261	254	246	239	231	224	219	216	216	219	225	235	248	263	280	2 7	313	325			53
54	356	351	344	336	328	318	310	301	292	283	274	266	258	250	242	234	229	226	226	229	235	245	259	274	292	311	328	340	349		54
55	373	368	361	353	344	335	325	316	307	297	288	279	271	262	253	245	240	236	236	239	246	25[illegible]	270	286	305	325	343	356	366	373	55

In the case of sons, pensions continuing after the age of 21 can be secured only when it is proved that the son being under that age is permanently incapacitated from earning a livelihood. Rates will be quoted on application.

(NOTE.—Single permiums may be paid in whole or in part from the subscriber's General Provident Fund balance.)

Given under my hand this thirtieth day of December, 1939.

ZETLAND,

One of His Majesty's Principal Secretaries of State.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 28th March, 1940.

No. D./1642-F.— *Statement of the affairs of the Reserve Bank of India. Banking Department, as on the 15th March, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	10,18,07,000
Deposits :—		(b) Legal Tender in Burma only	26,04,000
(a) Government—		Rupee Coin	4,76,000
(1) Central Government of India.	10,41,86,000	Subsidiary Coin	4,07,000
(2) Government of Burma	3,22,00,000	Bills Purchased and Discounted —	
(3) Other Government Accounts.	5,22,22,000	(a) Internal	—
		(b) External	—
(b) Banks	17,51,82,000	(c) Government Treasury Bills	2,40,20,000
(c) Others	1,03,76,000	Balances held abroad*	21,96,47,000
Bills payable	10,54,000	Loans and Advances to Governments	..
Other Liabilities	1,26,02,000	Other Loans and Advances	17,20,000
		Investments	12,83,76,000
		Other Assets	88,20,000
	48,78,77,000		48,78,77,000

*Includes Cash and Short-term Securities.

Dated the 20th day of March, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 15th day of March, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	10,44,11,000		A. Gold Coin and Bullion :—		
Notes in circulation—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,27,56,52,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	14,43,04,000		Sterling Securities	1,13,50,11,000	
			Total of A		1,57,91,57,000
Total Notes issued		2,52,43,67,000	B. Rupee Coin		56,16,76,000
			Government of India Rupee Securities.		38,35,34,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Liabilities		2,52,43,67,000	Total Assets		2,52,43,67,000

Ratio of Total of A to Liabilities : 62·557 per cent.

Dated the 20th day of March, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

CUSTOMS.

New Delhi, the 30th March, 1940.

No. 18.—In exercise of the powers conferred by section 134 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the transhipment at any Customs port of cotton seed the import of which is prohibited under the Notification of the Government of India in the Education, Health and lands Department, No. F.-320/35-A, dated the 20th July, 1936.

M. SLADE,

Joint Secy. to the Govt. of India.

DANGEROUS DRUGS.

The 30th March, 1940.

No. 4.—In exercise of the powers conferred by subsection (*2*) of section 7 of the Dangerous Drugs Act, 1930 (II of 1930), the Central Government is pleased to make the following further amendments to the Dangerous Drugs (Import, Export and Transhipment) Rules, 1933, the same having been previously published as required by subsection (*1*) of section 36 of the said Act, namely :—

In the said rules :—

I. After rule 6, the following rule shall be inserted, namely :—

"6-A. Diacetylmorphine, its salts and preparations containing diacetylmorphine, or its salts shall not be exported from British India by sea or by land to any destination other than an Indian State or Nepal ".

II. In clause (*ii*) of sub-rule (1) of rule 8,—

(*i*) in sub-clause (*a*), after the words "Geneva Convention ;" the word "and" shall be inserted ;

(*ii*) in sub-clause (*b*) for the words "will not be re-exported ; and " the words "will not be re-exported, " shall be substituted ; and

(*iii*) sub-clause (*c*) shall be omitted.

R. L. GUPTA,

Deputy Secy. to the Govt. of India.

INCOME-TAX.

The 30th March, 1940.

No. 5.—In pursuance of sub section (*2*) of section 1 of the Indian Income-tax (Amendment) Act, 1939 (VII of 1939), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 7, dated the 18th March, 1939, namely :—

In the said notification, the words, brackets, figures and letter "with the exception of sub-clauses (*iii*) and (*iv*) of clause (*b*) of section 11 ". shall be omitted.

J. F. SHEEHY,

Joint Secretary to Government of India.

SALT.

The 30th March, 1940.

No. 8.—In exercise of powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882) the Central Government is pleased to make, with effect from the 1st April, 1940, the following rule, namely :—

Rule.

The duty imposed on salt under clause (*a*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), is hereby reduced—

(*a*) in the case of *sitta* removed from saltpetre refineries in the Punjab, the Province of Delhi, the United Provinces or Ajmer-Merwara or in the Districts of Bihar and Orissa in which the said Act is in force, to one anna per maund of 82-2/7 pounds avoirdupois, and

(*b*) in the case of salt (other than *sitta*) removed from saltpetre refineries in the aforesaid territories, to eight annas per maund of 82-2/7 pounds avoirdupois.

Explanation—"*Sitta*" means impure salt which is not fit for human consumption

R. L. GUPTA,

Deputy Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 30th March, 1940.

No. 7.—In exercise of the powers conferred by subsection (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), as amended by the Indian Income-tax (Amendment) Act, 1939 (VII of 1939) read with section 22 of the General Clauses Act, 1897 (X of 1897), the Central Board of Revenue directs that the following further amendments shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by subsection (4) of the said section namely :—

For sub-rule (1) of rule 19 of the said Rules, the following sub-rule shall be substituted, namely :—

"The return of total income and total world income for individuals Hindu undivided families, companies, local authorities, firms and other associations of persons required under subsection (*1*) or subsection (*2*) of section 22 shall be in the following form :—

Form of return of total income and total world income for individuals Hindu undivided families, companies, local authorities, firms and other associations of persons under subsections (1) or (2) of section 22 of the Indian Income-tax Act, 1922.—*See note 1.*

Income-tax year 19 -19

Name..

Status..

Address..

PART I.

Statement of total income and total world income during the previous year ended......

See note 2.

Sources of income—*See note 3.* 1	Amount of Income, Profits or Gains.—*See note 4.* 2	Tax already charged or deducted at source.—*See note 5.* 3
	Rs.	Rs. A.
SECTION A.—INCOME WHICH ACCRUED, AROSE, OR WAS RECEIVED OR IS DEEMED TO HAVE ACCRUED, ARISEN OR BEEN RECEIVED IN BRITISH INDIA (*and unless the assessee is not resident in British India, income arising abroad from a business controlled in, or a profession or vocation set up in India, including Indian States*).		
1. SALARIES.—(The value of rent-free quarters and contributions by your employer to a recognised Provident Fund with interest on such contributions and on accumulations thereof should be shown separately).—*See note 6.*		
2. INTEREST ON SECURITIES.—*See note 7.*		
Interest from which tax has been deducted.		
Interest which is tax-free.		
3. PROPERTY.—*See note 8.*		
Total amount as detailed in PART VI of this Return.		
4. BUSINESS, PROFESSION OR VOCATION.—*See note 9.*		
(*a*) Profits and gains as detailed in PART IV of this Return.		
(*b*) Share of profits in a registered firm.		
(*c*) Share of profits in an unregistered firm.		
5. OTHER SOURCES.		
Dividends from companies (gross amount).—*See note 10.*		
Interest on Mortgages, Loans, Fixed Deposits, Current Accounts, etc.		
Ground Rents.		
Sources other than those mentioned above (give details).—*See note 11.*		
TOTAL OF SECTION A. ...		
SECTION B.—INCOME NOT INCLUDED IN SECTION A WHICH ACCRUED, OR AROSE OUTSIDE BRITISH INDIA AND WAS BROUGHT INTO BRITISH INDIA DURING THE PREVIOUS YEAR.		
(*Persons not resident in British India should write "not applicable" in this section.*)		
1. Out of income which accrued or arose during such previous year (give details).		
2. Out of income which accrued or arose prior to such previous year but after 1st April, 1933 (give details) excluding such part of it as has suffered tax after the commencement of the Income-tax Amendment Act, 1939.—*See note 13.*		

Sources of inome—*See note 3*, 1	Amount of Income, Profits or Gains.—*See note 4*. 2	Tax already charged or deducted at source.—*See note 5*. 3
	Rs.	Rs. A.
SECTION C.—INCOME WHICH ACCRUED OR AROSE OUTSIDE BRITISH INDIA DURING THE PREVIOUS YEAR AND IS NOT INCLUDED IN SECTIONS A OR B.—*See note 13*.		
(*a*) Non-residents should show the full amount in column 2.		
(*b*) Persons resident but not ordinarily resident in British India should write the words "not applicable" in this section.		
(*c*) Persons ordinarily resident should give details in the sub-column and deduct Rs. 4,500 before carrying the total to the main column. If, in the case of such a person, the income is less than Rs. 4,500 and no income on account of unremitted profits is included in section A no details need be given, and the words "less than Rs. 4,500" may be written in this section.		
Details:— Rs.		
Less (for persons ordinarily resident in British India) 4,500		
TOTAL OF SECTIONS A, B AND C.—*See note 12*. Rs.		

PART II.

Statement of sums included in total income in respect of which Income-tax is no payable—*See note 14*.

	Rs.
1. Sums deducted from salary payable by the Crown and to which the proviso to subsection 1 of section 7 of the Act applies.—*See note 15*.	
2. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or certificate from the insurance company must be attached.)	
3. Contributions to (*a*) any provident fund to which the Provident Funds Act, 1925, applies (*b*) a recognised provident fund or (*c*) an approved superannuation fund (*d*) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from Income-tax.—*See note 16*.	
4. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
5. Interest on tax-free securities	
Total Rs.	

PART III.

Particulars required under subsection (5) of section 22 of the Income-tax Act, 1922.

(a) *To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's returns.*

Name in which the business, profession or vocation is carried on, or, in the case of a firm the firm's name.

Principal place of the business, profession or vocation.

Location and style of each branch :

1.

2.

3.

(b) *To be completed in the case of firms only.*

Name of each partner.	Address.	Extent of share including interest on capital, salary, commission or other remuneration, if any. (Give details.)

(c) *To be completed in cases where the assessee is a partner in a firm or firms.*

Name and address of the firm.	Name of each partner including the assessee.	Address of each partner.	Share of each partner including interest on capital, salary, commission or other remuneration, if any. (Give details.)

PART IV.

Particulars of income from Business, Profession or Vocation.

(1) In the case of a firm this part is to be completed in the firm's return and not in the partners' individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Profit and Loss Account and Balance Sheet must be attached to this return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account in the mercantile accountancy system must be attached to this Return. In the case of a Company a copy of the Auditor's Report and certificate must also be attached.

PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19 . ..	Rs.	Rs.
Add—(*Deduct* if the above figure is a loss) ..		
Any profits or gains not included in arriving at the above figure of profit		
Reserve for Bad Debts		
Sums carried to reserve for provident or other funds ..		
Interest credited to reserves or other funds		
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital.		
Income-tax or Super-tax		
Drawings of proprietor or partners ..		
Salaries and commission paid or credited to the proprietor or partners—*See note 17 (a)*		
Interest allowed to proprietor or partners on capital or loan accounts—*See note 17 (a)*		
Rental value of the property owned and occupied		

N. B.—The above particulars should be given for each separate and distinct business, profession or vocation.

	Rs.	Rs.
PROFIT OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR STATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED 19 . ..		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business ..		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above ..		
Depreciation of any of the assets of the business		
Private or personal expenses ..		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation. (Give details) ..		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922.—*See note* 17 (*b*). Give details :—		
Deduct—		
Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. Give details :—		
Interest on securi s tax-free ..		
Depreciation allowable as shown in Part V of this Return.—*See note* 17 (*c*)		
Any other allowable expense which has not been charged in arriving at the above figure of profit. Give details :—		
Net profit (or loss—*See note* 9)—carried to Part I of this Return .. Rs.		

N. B.—The above particulars should be given for each separate and distinct business, profession or vocation.

PART V.—DEPRECIATION. [See note 17(c)]

Statement of particulars prescribed under proviso (*a*) of Section 10(2)(*vi*) of the Income-tax Act, 1922, and of the amount of depreciation allowable.

Description of buildings, machinery, plant or furniture.	*Written down value as at the beginning of the accounting period. [See note 17(c).]	Capital expenditure during the year for additions, alterations, improvements and extensions.	Date from which the additions, etc., referred to in col. (3) are used for the purposes of the business, profession or vocation.	If plant or machinery has been sold or discarded during the year, show in this column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value.	Amount on which depreciation is now allowable.	Prescribed rate per cent.	Depreciation allowable.	Remarks.
1	2	3	4	5	6	7	8	9

* NOTES.—(1) In the case of ocean going ships, particulars of original cost instead of those of the written down value should be furnished.

(2) For the assessment year 1939-40, the figures to be furnished are those of 'original cost instead of those of "written down value".

PART VI.—INCOME FROM PROPERTY.

Serial No.	Name of village or town where the property is situated.	Name of Street and Number of Property.	Where the property is situated in a Municipality, the name of the person in whose name the property stands in the municipal registers.	Whether the property is occupied by the owner or let.	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	Annual Municipal valuation of the property.	Full annual rent payable by the tenant if the property is let.	Adjustments to arrive at annual letting value.		Annual letting value after adjusting for Cols. 9 and 10.	Deductions from annual letting value to arrive at net annual value.						Net annual value after deducting Cols. 12 to 17 from Col. 11.	Period during which the property remained vacant.	Amount claimed on account of the property remaining vacant.	Net amount assessable (Col. 18 less Col. 20).
								Tenant's burdens (including rates) borne by owner.—Give details.	Owner's burdens (including rates) borne by tenants.—Give details.		One-sixth of the annual letting value as in Col. 11.	Premium paid to insure the property against damage or destruction.	Interest on a mortgage or charge; or any annual charge on the property.	Ground Rent paid for the property.	Land revenue paid for the property.	Collection charges paid.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Total Income from Property.

Less—Claim for irrecoverable rent (Give details separately).

Net income from property carried to Part I of the Return.

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V and VI of this return is correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated **and relate to the year ended..............**

and that no other income accrued or arose or was received by me* / the firm / the family / the association / the company / the local authority during the said year and that I* / the firm / the family / the association / the company / the local authority had during the said year no other sources of income.

I further declare that I* / the firm / the family / the association / the company was ordinarly resident / resident / not resident in British India during the previous year for which the Return is made.

*Signature*________________

Date *Status*________________

*NOTE.—The alternatives which are not required in the declaration should be scored out. The declaration shall be signed—

(*a*) in the case of an individual by the individual himself;

(*b*) in the case of a Hindu undivided family by the Manager or *Karta*;

(*c*) in the case of a company or local authority by the principal officer;

(*d*) in the case of a firm by a partner; and

(*e*) in the case of any other association by a member of the association.

The signatory should satisfy himself that the return is correct and complete in every respect before signing the verification.

Notes for guidance in filling up Return Form No. I T. 11.

Important changes in the Act have been made by the Income-tax (Amendment) Act, 1939, and assessees are advised to read carefully such of these notes as are appropriate to their cases.*

1. *On the publication of the notices referred to in section 22 (1) of the Act* every person or association of persons whose total income exceeds the maximum amount not chargeable with income-tax is required to make a return of his total income and his total world income *whether or not he has been served with an individual notice under section 22 (2) of that Act.* The maximum amount which is not chargeable to Income-tax is as follows :—

In the case of—

(*i*) Any Court of Wards, Administrator General, Official Trustee, any Receiver or Manager appointed under any order of a Court, or any trustee or trustees appointed under a duly executed trust deed, where the income, profits or gains or any part thereof are not specifically receivable on behalf of any one person, or where the individual shares of the persons on whose behalf they are receivable are indeterminate or unknown .. Rs. *Nil.*

(*ii*) Any company or local authority .. .. Rs. *Nil.*

(*iii*) Any person, being a British subject or the subject of a State in India or Burma, who is not resident in British India and whose total world income exceeds Rs. 2,000 .. .. Rs. *Nil.*

(*iv*) Any other non-resident person .. .. Rs. *Nil.*

(*v*) Any other individual, Hindu Undivided family, firm or association of persons .. .. .. Rs. 2,000

Total income is the total income chargeable under the Act, and total world income includes all income wherever accruing or arising unless exempted under section 4 (3) of the Act.

*NOTE.—In these Notes "the Act" means the Income-tax Act, 1922.

2. *"Previous year"* means for each separate source of income—

(a) the year ended on 31st March prior to the income-tax year, or, at the option of the assessee, the year ended on the date (prior to the 31st March) to which his accounts have been made up, or

(b) the year prescribed by the Central Board of Revenue for any case or class of cases.

Certain conditions attach to the exercise of the option referred to in (a) and certain further conditions govern the determination of "previous year" in respect of a business, profession or vocation newly set up, and these are shown in clause (11) of section 2 of the Act.

For each source of income for which the previous year does not end on the 31st March, the last date of the previous year should be shown.

3. *Sources of income.*—The following income must be included in your return under the appropriate head—

(a) *So much of the income of your wife* as arises directly or indirectly from—

(i) her membership in a firm of which you are a partner ;

(ii) assets transferred directly or indirectly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.

(b) *So much of the income of your minor child* as arises from—

(i) his (or her) admission to the benefits of partnership in a firm of which you are a partner ;

(ii) assets transferred directly to him (or her) by you otherwise than for adequate consideration unless she is a married daughter.

(c) *So much of the income of any person or association of persons* as arises from assets transferred by you to the person or association otherwise than for adequate consideration for the benefit of your wife or minor child or both.

(d) *All income arising to any person* by virtue of a settlement or disposition whether revocable or not and whether affected before or after the commencement of the Indian Income-tax (Amendment) Act, 1939, from assets which remain your property, or by virtue of a revocable transfer of assets.

[Section 16 (1) of the Act contains definitions of "revocable", and "Settlement or disposition", and sets out also certain exceptions.]

(e) *Income from assets transferred to persons not resident, or, if resident not ordinarily resident* for the purpose of avoiding tax in the circumstances set out in section 44D.

(f) *Income from securities, stocks or shares* which have been sold before the date of payment of the interest or dividend and re-purchased subsequently in the circumstances set out in sections 44E and 44F.

4. *An individual is "resident" in British India* if he—

(i) is in British India in that year for a period amounting in all to one hundred and eighty-two days or more ; or

(ii) maintains or has maintained for him a dwelling place in British India for a period or periods amounting in all to one hundred and eighty-two days or more in that year, and is in British India for any time in that year ; or

(iii) having within the four years preceding that year been in British India for a period or for periods amounting in all to three hundred and sixty-five days or more, is in British India for any time in that year otherwise than on an occasional or casual visit.

A Hindu undivided family, firm or other association of persons is resident in British India unless the control and management of its affairs is situated wholly withou British India ; and

A company is resident in British India in any year.

(a) if the control and management of its affairs is situated wholly in British India in that year, or

(b) if its income arising in British India in that year exceeds its income arising without British India in that year.

(a) An individual is ordinarily resident in British India if he has been resident as defined above in nine out of ten years preceding that year *and* has been in British India for periods amounting in all to more than two years during the seven years preceding that year.

(b) *A Hindu undivided family is deemed to be "ordinarily resident"* in British India if its manager is ordinarily resident in British India.

(c) *A company, firm or other association of persons is "ordinarily resident"* in British India if it is resident in British India.

5. *Tax already charged or deducted at source.*—In this column only British Indian tax should be entered. Super-tax deducted at source should be shown separately (unless, in the case of a salaried person, the assessee is unaware of the allocation between Income-tax and Super-tax). In the case of a dividend from a company the tax to be entered is the tax appropriate to that part of the dividend which has borne Income-tax and should be calculated at the rate in force for companies for the year in which the dividend was paid. Where this figure of tax is not known, it should be estimated and the word "estimated" written below the figure. The correct figure will then be computed in the Income-tax office. If any tax deducted at source is in excess of the amount on which you are chargeable, the excess will be deducted from any other tax payable by you, provided that certificates of tax deducted are attached to this Return.

6. *Salaries* includes wages, pensions (if payable anywhere in India including an Indian State and if earned in British India), annuities, gratuities, fees, commission, allowances, perquisites, value of rent-free quarters and profits received in lieu of or in addition to salary or wages. The full amount should be entered and not the net amount after deducting income-tax, your provident fund contributions, etc.

Prior to the Indian Income-tax (Amendment) Act, 1939, the basis was the amount of salary *received* in the previous year. It is now the amount actually received or the amount due *whether paid or not.* An advance of income is to be treated as salary on the date on which the advance is received.

If *by the conditions of your employment* you are required to spend any sum out of your remuneration *wholly, necessarily and exclusively in the performance of your duties* you may claim a deduction for such a sum and should give particulars. Travelling expenses from your house to your place of employment are not allowable.

A payment received by you as an employee from your employer or former employer or from a provident or other fund at or in connection with the termination of your employment, is taxable to the extent to which it does not consist of the return of your own contributions or interest thereon. Payments made solely as compensation for loss of employment and certain payments from provident funds to which the Provident Funds Act, 1925, applies, from a recognised provident fund or from an approved superannuation fund are exempted.

7. *Interest on Securities* means interest on promissory notes or bonds issued by the Government of India or any Provincial Government, or the interest on debentures or other securities issued by or on behalf of a local authority or company. The gross amount before deduction of income-tax should be entered.

Entries under this head should be accompanied by the certificate issued by the person paying the interest under Section 18 (9) of the Act.

Deductions are allowable in respect of—

(a) commission charged by a banker for collecting the interest ;

(b) interest payable on money borrowed for the purpose of investment in the securities except certain interest payable to persons abroad from which tax has not been deducted (see Section 8 of the Act for details). Full particulars (in a separate statement if necessary) should be given of any deduction claimed.

8. *Property.*—The tax is payable under this head in respect of the *bona fide* annual value of all buildings or lands appurtenant thereto, of which you are the owner, other than such portions of such buildings and lands as you occupy for the purpose of your business, profession or vocation, the profits of which are assessable to tax.

In arriving at the *bona fide* annual value *add* to the full rent payable by the tenant to the owner such rates and taxes paid by him as are leviable on property and are to be borne by the owner, and *deduct* such taxes for services as are payable by the tenant but for convenience are borne by the owner.

9. *Business, Profession or Vocation.*—You should complete item 4 (*a*) of Part I, and Parts IV and V of the Return in respect of any business, profession or vocation if you are the sole proprietor, or if you are making the Return on behalf of your firm. If you are a partner in a registered firm, or if your firm has applied for registration you must complete item 4 (*b*) of Part I, and if you are a partner in an unregistered firm you must complete item 4 (*c*) of Part I.

For the purpose of completing items 4 (*b*) and 4 (*c*) of Part I, the share of a partner is to be determined as follows :—

(*i*) *The share is the share to which he was actually entitled during the previous year and not the share to which he was entitled on the date on which the assessment is to be made* ;

(*ii*) it includes all interest (whether on loan or capital account, and whether actually paid or not) and all salary, commission or other remuneration paid, payable or credited to him.

Losses are to be computed in like manner as profits, and the balance of any loss made in the previous year for assessment for the year 1939-40, which cannot be set off wholly against other income of the same year, can be carried forward and set against the profits *of the same business, profession or vocation* of the following year.

Persons resident but not ordinarily resident, are entitled to deduct from their income arising abroad from a business controlled in or a profession or vocation set up in India, including Indian States, a maximum amount of Rs. 4,500 in respect so much of the profits as are not remitted to British India. They should, therefore, show their income in section A after deducting the appropriate amount up to a maximum of Rs. 4,500 from the unremitted profits.

Persons ordinarily resident, are entitled to deduct a maximum of Rs. 4,500 from *all income* accruing or arising abroad (including income from business controlled in or a profession set up in India including Indian States) but not remitted to British India. They should claim this deduction in section 'C' to the extent to which it can be claimed here and the balance out of any unremitted profits included in section A which should be reduced accordingly.

Local authorities.—The income of local authorities which is chargeable to Income-tax is the profits and gains from a trade or business carried on by those authorities other than income arising from the supply of a commodity or service within its own jurisdictional area.

10. *Dividends from companies.*—The gross amount should be entered after adding to the net sum received Income-tax computed as explained in Note 5 above. Where the exact tax is not known, the estimated tax should be added and the figure of net dividend put in Column I followed by the word "net".

11. (*a*) *Income from Agriculture* from land not paying land revenue or local rates to an authority *in British India* and *all* agricultural income arising abroad (including Indian States and Burma) should be included under this head if received in British India.

(*b*) *Remittances received by a wife resident in British India from her non-resident husband* are deemed to be income accruing in British India and must be included in her return if they are not paid out of income included in her husband's total income.

12. *Non-residents.*—Income-tax is payable by a non-resident on the total of Section A. If he is a British subject or the subject of a State in India or Burma the Income-tax is computed by reference to the average of rates appropriate to the total of Sections A and C. The income of other non-residents is chargeable at the full company rate. The income of all non-residents is chargeable to super-tax on the total of Section A at the average of the rates appropriate to the total of Sections A and C. A dividend paid without British India is deemed to be income accruing and arising in British India to the extent to which it has been paid out of profits subjected to Income-tax in British India.

13. *For the Income-tax year 1939-40 only* tax is not chargeable in respect of both the income accruing or arising outside India in the previous year and the income brought into British India during that year out of income accruing or arising in earlier years but only in respect of the greater of these two amounts. If the former sum is the greater, Section B (2) should be marked " covered by Section C ", and if the latter is the greater Section C should be marked " covered by Section B (2) ".

14. Sums entered in Part II cannot be deducted from total income, but, subject to the limits laid down in the Act, a deduction will be made in respect of such sums from the Income-tax payable at the average rate for the total income. No deduction from Super-tax is given in respect of these sums, except in certain special cases of members of unregistered firms and other associations of persons as provided for in the second proviso to Section 55.

15. The proviso to Section 7 (1) of the Act applies to sums deducted in accordance with the conditions of service for the purpose of securing a deferred annuity or of making provision for the employee's wife or children.

16. Details of the amounts to be entered in respect of a recognised Provident Fund should be obtained from the trustees of the fund or from your employer.

17. *Part IV*.—(*a*) In computing the profits or gains of a partnership *all* sums paid or credited to a partner must be disallowed. These sums will be taken into account in allocating the gross income of the business between the partners to ascertain the individual share of each partner. All sums of interest, salary or commission will thus be included in the partner's share of the firm's income and will not be again assessed on that partner as interest, salary or commission respectively.

(*b*) Attention is particularly drawn to the provisions of Section 10 (2) (*iii*) and Section 10 (4) (*a*) of the Act which prohibits the deduction of any payment of interest chargeable under the Act which is payable without British India except interest on which tax has been paid or from which tax has been deducted, or in respect of which there is an agent who may be assessed under Section 43, or any payment chargeable under the head " Salaries " if it is payable without British India and tax has not been deducted. An exception is made in the case of interest on a loan issued for public subscription before 1st April, 1938. These provisions do not apply to interest or salary which is not chargeable to Income-tax under the Act (*i.e.*, interest on money borrowed abroad from a non-resident and not brought into British India in any form whatever, or salary for services rendered wholly abroad by a non-resident).

(*c*) *Depreciation*.—From the assessment year 1940-41, depreciation allowance is to be calculated at prescribed rates on the basis of " written down " value instead of on the basis of " original cost ". The " written down " value is to be computed as follows:—

(*a*) In the case of assets acquired in the previous year, the actual cost represents the " written down " value.

(*b*) In the case of assets acquired before the previous year but after the commencement of the Amendment Act, 1939, the actual cost less all depreciation allowable under section 10 of the Act.

(*c*) In the case of assets acquired before the commencement of the Income-tax (Amendment) Act, 1939, the actual cost less for each financial year since acquisition the amount of depreciation applicable to the assets at the rates in force for each year since 1st April, 1922, and at the rates in force on the 1st April, 1922, for each such year prior to date, but so much of the unabsorbed depreciation allowance as has been carried forward up to and including the assessment year 1938-39 to which full effect has not been given in the assessment for the year 1939-40 is not to be deducted in arriving at the " written down " value.

18. *General Directions*—

(*a*) The form must be filled in and signed in ink. Losses may be shown in red ink.

(*b*) Figures only are to be inserted in columns (2) and (3) of Part I and should not be modified by words such as " about " or " approximately ", except as stated in Note 5. The word " *nil* " must be entered in column (2) in Part I against each source from which you did not derive any income.

(*c*) If you spoil this form you should ask your Income-tax Officer for another. Erasures should not be made. You should sign your name in full against any alteration.

Form of return of particulars to be furnished under Section 38 of the Indian Income-tax Act, 1922 (see paragraph 4 of notice).

(*a*) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

Names of partners.	Addresses.

Date *Representative's Signature*

Designation

(*b*) To be filled up in the case of *Hindu undivided families* only.

Name of family

Address

Serial No.	Names of Adult male members of family.	Address.
1	(Manager or karta.)	
2		
3		
4		
5		
6		

Date *Representative's Signature*

Designation

(*c*) To be filled up by Trustees, Guardians or Agents only.

NAMES AND ADDRESSES OF PERSONS FOR WHOM THE ASSESSEE IS THE TRUSTEE, GUARDIAN OR AGENT.		Whether Trustee, Guardian or Agent.
Names.	Addresses.	

Signature

Date *Designation*

Address

(*d*) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head " Salaries ") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made.	Nature of payment.	Amount paid.	Date of payment.	Whether paid in cash or by book adjustment.
1					
2					
3					

Signature

Date

Address

R. L. GUPTA,

First Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

New Delhi, the 30th March, 1940.

No. 213 (3)-Tr. (I.E.R.)/40.—In pursuance of clause (*a*) of subsection (*1*) of section 22 of the Indian Tea Control Act, 1938 (VIII of 1938), and in supersession of the Notification of the Government of India in the Department of Commerce No. 218 (1)-Tr. (I. E. R.)/39, dated the 1st April, 1939, the Central Government is pleased to direct that, with effect from the 1st April, 1940, the rate of licence fee levied by the Indian Tea Licensing Committee for an export licence, special export licence or permit issued by it shall be annas six per thousand pounds of tea or part thereof covered by such licence or permit.

N. R. PILLAI,

Joint Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

The 30th March, 1940.

No. 4-A. (3)/39.—In pursuance of clause (*d*) of rule 39 of the Auditor's Certificates Rules, 1932, it is hereby notified that the Central Government is pleased to remove from the List of Registered Accountants entitled to train articled clerks the name of Mr. Sachindra Nath Bandyopadhyay, M.A., B. Com., G.D.A., R.A., of Messrs. Banerjea, Roy Choudhury and Company, 10, Old Post Office Street, Calcutta.

N. R. PILLAI,

Joint Secretary to the Government of India.

TREATIES (WAR).

The 30th March, 1940.

No. 43 (3)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Heller (India) Limited, Calcutta, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

No. 72 (1)-Tr.-(W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

I. In sub-paragraph (6) of paragraph 8 of the said Order—

(1) for the words " any enemy property " the words " any property belonging to, or held or managed on behalf of, an enemy subject detained in an internment camp in British India, and " shall be substituted ; and

(2) the second sub-paragraph shall be omitted.

II. In sub-paragraph 3 of paragraph 8 of the said Order, after the word " Order " the words " and thereafter at such intervals as may be prescribed by the Custodian," shall be inserted.

A. H. LLOYD,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 30th March, 1940.

PART B.

CANTONMENT—REGULATIONS.

No. 447.—In exercise of the powers conferred by subsection (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), and in supersession of the notification of the Government of India in the Defence Department No. 177, dated the 10th February, 1940,

the Central Government is pleased to fix the 10th, 11th and 12th June, 1940, as the dates on which the ordinary election of members of the Cantonment Board, Ferozepore, shall be held.

No. 448.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, and in supersession of the notification of the Government of India in the Defence Department, No. 178, dated the 10th February, 1940, the Central Government is pleased to alter, in the case of the election of members of the Cantonment Board, Ferozepore, the dates mentioned in rules 1, 4, 6 and 7 of the said Rules in the following manner, namely :—

Rules 1 and 4—*For* " August " *substitute* " March ".

Rule 6—In sub-rules (*i*) and (*v*) *for* " September " and " October " respectively *substitute* " April " and " May ".

Rule 7—*For* " November " and " October " respectively *substitute* " June " and " May ".

No. 450.—In pursuance of clause (*b*) of rule (2) of the Cantonment Land Administration Rules, 1937, and in continuation of Defence Department notification No. 1186, dated the 15th October, 1938, the area described in the schedule hereto annexed is hereby declared to be a bazar area in the Dalhousie Cantonment for the purpose of the said rules.

SCHEDULE OF THE BOUNDARIES OF BAZAR AREAS IN THE DALHOUSIE CANTONMENT.

Dalhousie Cantonment.

Origin of Survey, Kathaligh. s, Latitude 32°.31′.49″.02N., Longitude 75°.57′.5″ 32E. of Greenwich.

No. 1 Pillar is situated near Charing Cross No. 5 Barrack at a distance of 14 feet from the nearest edge of a deodar tree at the junction of two roads.

Bearing to pinnacle of Barrack No. 5 is 324°-28′.

Bearing to pinnacle on top of Garrison Church is 174°-48′.

Boundary Pillars.	Bearing referred to True North at origin.		Direct horizontal distances between pillars in feet.
	Degrees	Minute.	
No. 1 to 2	281	14	264
No. 2 to 3	243	37	262
No. 3 to 4	267	01	78
No. 4 to 5	290	14	84
No. 5 to 6	306	00	204
No. 6 to 7	274	30	119
No. 7 to 8	279	09	79
No. 8 to 9	306	16	113
No. 9 to 10	268	11	124
No. 10 to 11	255	01	59
No. 11 to 12	269	29	61
No. 12 to 13	310	07	81
No. 13 to 14	326	49	123
No. 14 to 15	283	26	77
No. 15 to 16	283	28	73
No. 16 to 17	279	55	149
No. 17 to 18	256	18	193
No. 18 to 19	187	26	56
No. 19 to 20	218	43	107
No. 20 to 21	144	03	130
No. 21 to 22	83	28	292

Boundary Pillars.	Bearing referred to true north at origin. Degrees	Minutes.	Direct horizontal distances between pillars in feet.
No. 22 to 23	160	04	112
No. 23 to 24	154	41	323
No. 24 to 25	121	41	137
No. 25 to 26	173	05	88
No. 26 to 27	159	16	79
No. 27 to 28	158	13	70
No. 28 to 29	99	53	92
No. 29 to 30	104	25	63
No. 30 to 31	96	19	284
No. 31 to 32	47	42	69
No. 32 to 33	42	34	42
No. 33 to 34	75	52	234
No. 34 to 35	69	17	63
No. 35 to 36	52	20	86
No. 36 to 37	77	07	89
No. 37 to 38	92	45	269
No. 38 to 39	321	45	192
No. 39 to 40	313	43	57
No. 40 to 41	357	06	76
No. 41 to 42	78	19	53
No. 42 to 1	50	30	248

No. 454.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Jullundur, by reason of the acceptance by the Central Government of the resignation of Major C. C. Rice, E. York. R.

No. 455.—In pursuance of the provision of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), Major D. S. Norman, E. York. R., is nominated a member of the Cantonment Board, Jullundur, *vice* Major C. C. Rice, E. York. R., resigned.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 28th March, 1940.

No. 356-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely :—

In rule 26 of the said Rules—

(1) In sub-rule (1), for the words " The Central Government, if it is satisfied with respect to any particular person that with a view to preventing him from acting in any manner prejudicial to the efficient prosecution of war, to the defence of British India or to public order, it is necessary so to do, may make an order " the following shall be substituted, namely :—

" The Central Government or the Provincial Government, if it is satisfied with respect to any particular person that with a view to preventing him from acting in any manner prejudicial to the defence of British India, the public safety, the maintenance of

public order or the efficient prosecution of the war it is necessary so to do, may make an order".

(2) After the proviso to sub-rule (1), the following further proviso shall be added, namely :—

"Provided further that no order shall be made by the Provincial Government under clause (c) of this sub-rule directing that any person ordinarily resident in the Province shall not be in the Province."

(3) Sub-rule (2) shall be omitted.

(4) In sub-rule (3) the words, brackets and figures "or sub-rule (2)" shall be omitted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

New Delhi, the 21st March, 1940.

No. P. T. L. (I. S.) 2/38.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

After sub-rule (6) of rule 44 of the said Rules, the following sub-rule shall be inserted namely :—

"(7) Any article the transmission by post of which is prohibited by a law of an Indian State made with the concurrence of the Crown Representative shall not be transmitted by post from any post office in that State."

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 28th March, 1940.

No. M.-826.—The following draft of certain further amendments to the Petroleum Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and subsection (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), is published, as required by subsection (*2*) of section 29 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 1st June, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft amendments.

In the said Rules—

1. In the proviso to rule 28, for the words "if it is" the words "alternatively in the case of" shall be substituted.

2. After rule 35 the following rules shall be inserted, namely :—

"*35A. Petroleum carried as cargo in unberthed passenger ships.*—Dangerous petroleum shall not be transported as cargo by an unberthed passenger ship as defined in the Indian Merchant Shipping Act, 1923 (XXI of 1923) :

Provided that the certifying officer referred to in section 157 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), may, in cases where he is satisfied that no other means of transporting the petroleum are available, permit dangerous petroleum in quantity not exceeding 250 gallons to be transported otherwise than in bulk by an unberthed passenger ship other than a country craft subject to—

(*a*) the condition that no more persons shall be carried in the ship than can with safety be accommodated in the ship's life-boats in case of accident ; and

(b) such other conditions as the certifying officer may, after consultation with the Chief Inspector, impose :

Provided further that clause (a) of the foregoing proviso shall not apply in the case of unberthed passenger ships engaged on voyages between ports situated in British India, or between any port in British India and any port or place on the continent of India or in the Island of Ceylon, in the course of which they do not go more than 20 miles from land."

"35B. *Transport by country craft.*—No country craft shall carry dangerous petroleum if it is carrying passengers."

3. After rule 51 the following rule shall be inserted, namely:—

"51A. *Conditions of transport by unberthed passenger ships.*—Dangerous petroleum may be transported otherwise than in bulk by an unberthed passenger ship as defined in the Indian Merchant Shipping Act, 1923 (XXI of 1923), not being a country craft, in accordance with the provisions of rule 35A and rules 53 to 61 inclusive."

4. In rule 62—

(i) the word " and " at the end of condition (b) shall be omitted ;

(ii) after the words " in the case of a decked vessel " the following shall be inserted, namely :—

" ; and

(d) no passengers shall be carried on board the craft."

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

2706 CS—979—4.4.40—SGPP Lahore.

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The Government Gazette, Punjab.

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LAHORE, FRIDAY, APRIL 12, 1940.

PART II.

FROM THE GAZETTE OF INDIA, NEW DELHI, SATURDAY, MARCH 23, 1940.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

SURVEYS.

New Delhi, the 19th March, 1940.

No. F.-16-55/39 F. & L.—The following rules regulating the methods of recruitment to the Survey of India, Class II, are published for general information :—

RULES TO REGULATE THE METHODS OF RECRUITMENT TO THE SURVEY OF INDIA, CLASS II.

PART I.

1. These rules may be called the Survey of India, Class II (Recruitment) Rules.

2. For the purposes of these rules—

(*a*) "Government" means the Governor General in Council.

(*b*) "The Commission" means the Federal Public Service Commission (India).

(*c*) "the service" means the Survey of India, Class II.

3. Appointments to the Service will be apportioned between the various communities in India in accordance with the principles laid down in the Government of India (Home Department) Resolution No. F.-14/17-B./33-Ests., dated the 4th July, 1934, and the supplementary instructions issued in connection therewith.

PART II.

Methods of recruitment.

4. Recruitment in India to the permanent establishment of the Service shall be made either on the result of competitive examinations held in accordance with Part III of these Rules, or by promotion made in accordance with Part IV of these Rules.

5. Subject to the provisions of rule 3, Government shall determine the method or methods to be employed for the purpose of filling any particular vacancies, or such vacancies as may require to be filled during any particular period, and the number of candidates to be recruited by each method.

6. A competitive examination for admission to the Service shall be held in India at times and places as prescribed by Government by notice issued through the Commission. Every such notice will, when possible, announce the number of vacancies to be filled on the result of the examination.

PART III.

Recruitment by competitive examination.

7. The maximum number of candidates to be admitted to any examination may, in the description of Government, be limited to such number, not being less than 200, as Government may decide. If a limit is imposed and the number of candidates exceeds that limit, the Commission shall select from the applicants those who shall be admitted to the examination, and in doing so shall have regard to the suitability of the applicants and to the adequate representation of the various communities and provinces of India.

8(*i*)* A candidate who is in the permanent service of the Government shall apply to the Commission for admission to the examination through the Head of his Office, who shall forward his application to the Commission through the Government concerned unless he refuses his consent to the application.

(*ii*) A candidate who is not in Government service, or is employed in Government service only in a temporary capacity at the time that he submits his application, shall apply to the Commission through the proper authority of the area in which his parents reside at the time of submitting his application, or have resided for a period of not less than three years, or in which the candidate has himself resided, otherwise than as a student, for a like period. A Government servant who is employed in a temporary capacity should, however, before submitting his application, obtain in writing the permission of the Head of the Office or Department in which he is employed and attach it to the application.

(*iii*) The proper authority for a Governor's Province shall be the Government of that Province; for Coorg, Delhi, Ajmer-Merwara, British Baluchistan or Andaman and Nicobar Islands, the Chief Commissioner; and for a State in India the Political Officer or Agent who must be addressed through the Government of the State.

(*iv*) No candidate may make more than one application in respect of any one occasion on which an examination is held.

9. A candidate must be a male and either :—

(*a*) a British subject of Indian domicile, whose father (if alive) is a British subject or a subject of a State in India, or (if dead) was at the time of his death either a British subject or a subject of a State in India, or a person in the permanent service of the Crown or a person who had retired from that service; or

†(*b*) a ruler or a subject of a State in India or a native of a tribal area or territory adjacent to India in respect of whom a declaration has been made under Section 262 (I) of the Government of India Act, 1935.

Provided that in the case of a male British subject the requirements of this rule (other than that concerning domicile) may be waived by Government if satisfied that their observance would occasion exceptional hardship, and that the candidate is so closely connected by ancestry or up-bringing with His Majesty's dominions as to justify special treatment.

10. A candidate belonging to the Domiciled European or the Anglo-Indian community must be unmarried.

*The submission of applications by persons in Government service is further governed by the Government Servants' Applications for Posts (Central Service) / (Railway Services) Rules published with the Government of India Home Department / Railway Department (Railway Board) Notification No. F.-510-31-Ests., / No. E.-34-R. R. I., dated the 7th June, 1934, / 22nd January, 1935, as amended from time to time and the corresponding rules made by Provincial Governments.

†The candidate referred to in rule 9 (*b*) should apply to the local Political Officer for the issue of the necessary declaration.

*11. A candidate for an examination must have attained the age of 19 and must not have attained the age of 23 on the first day of August of the year in which the examination is held.

12. A candidate must satisfy the Commission that his character is such as to make him suitable for appointment to the service.

13. A candidate must—

(i) have passed the B. A. or the B. Sc. examination of a University approved by Government (See Appendix III), with Mathematics in either case ; or

(ii) have passed parts A and B of the Associate Membership examination of the Institution of Engineers (India) or have any other educational qualifications recognised by that Institution as exempting from passing these parts—*vide* Appendix I ; or

(iii) have obtained an Engineering degree of one of the Universities mentioned in Appendix II under the conditions prescribed in that Appendix ; or

(iv) have passed the Associateship examination of the City and Guilds Institute (Imperial College of Science and Technology, South Kensington) in Civil Engineering ; or

(v) have obtained a diploma of Faraday House, London ; or

(vi) have passed the Associate examination of the Bengal Engineering College in Mechanical Engineering ; or

(vii) have obtained the Certificate of the Indian School of Mines, Dhanbad.

14. No candidate shall be admitted to the examination unless he holds a certificate of admission from the Commission.

15. The decision of the Commission as to the eigibility of a candidate under these rules shall be final.

16. No recommendations except those invited in the form of application will be taken into consideration. Any attempt on the part of a candidate to obtain support for his candidature by other means may disqualify him for admission.

17. A candidate must be in good mental and bodily health, of strong physique, capable of hard outdoor work, and free from any physical defect likely to interfere with the efficient discharge of his duties as an officer of the Service. A candidate who (after such medical examination as Government or the appointing authority may prescribe) is found not to satisfy these requirements will not be appointed.

Only candidates who are successful in the examination and are likely to be appointed will be medically examined.

NOTE.—In order to prevent disappointment, candidates are advised to have themselves examined by a medical practitioner, preferably a Civil Surgeon, before applying for admission to the examination. Particulars of the nature of the medical test to which candidates will be submitted before appointment and of the standards required can be had from the Commission.

18. Candidates must pay such examination fees as Government may prescribe (see Appendix V). No claim for a refund of any of these fees will be entertained, nor can they be held in reserve for subsequent examinations or selections.

19. Examinations under these Rules shall be conducted by the Commission in the manner prescribed in the regulations which form Appendix IV to these Rules.

20. Applicants eligible under the foregoing rules will appear before Selection Boards which will be constituted by the Surveyor General at various centres to select candidates for admission to the written examination. Selected applicants will be instructed by the Surveyor General (India) to present themselves on a particular date before the Selection Board at one of the following places :—

(i) Calcutta.

(ii) Dehra Dun.

(iii) Bangalore.

Candidates summoned to appear before the Selection Board will travel at their own expense.

21. From among the candidates who appear before them, each Selection Board shall make a list of those persons whom they recommend for admission to

*These age limits apply whether or not the candidate is already in Government service.

the examination. They shall include in the list no candidate whom, having regard to his personality, physique, character, and general suitability as shown by his previous career, they do not consider in all respects suited for appointment to the service. They may also exclude from the list any candidate with regard to whom they are satisfied that he will not qualify in the written examination. The lists shall be forwarded to the Commission. All persons included in the list shall be admitted to the examination, provided they satisfy the Commission that they are otherwise eligible.

22. Under instructions from the Commission the Surveyor General of India will arrange for the supervision of the examination and for the supply of drawing instruments, etc., for the use of candidates.

23. (*i*) After every examination, the Commission shall make a list of the competitors in the order of their merit as disclosed by the aggregate marks finally awarded to each competitor, and in that order so many competitors up to the number of unreserved appointments as are found by the Commission to be eligible for appointment and are considered by Government or the appointing authority to be suitable in all other respects shall be appointed.

(*ii*) Subject to the provisions of Rule 3 of these Rules, selections for reserved appointments shall be made by the appointing authority, after consulting the Commission, from candidates who have qualified at the examination.

24. Every candidate selected for appointment will be required to execute a security bond in the prescribed form to the effect that he will serve in any country wherever he is ordered and that he will not resign or leave the service during the period of probation nor for five years from the date of being permanently appointed and thereafter never during the field season. The candidate will remain liable for certain penalties in default of these conditions, the amounts prescribed for which may vary from Rs. 1,400 to Rs. 4,500 and he will also provide a surety for the liabilities during the period of probation and the following five years after permanent appointment.

25. (*a*) Appointment will be made on probation for a period of three years.

(*b*) If, in the opinion of Government, the work or conduct of an officer on probation is unsatisfactory or shows that he is unlikely to become efficient, Government may discharge him forthwith.

(*c*) Any officer on probation belonging to the domiciled European or Anglo-Indian community shall, if he marries during the period of probation, forthwith be discharged by Government.

(*d*) On the conclusion of his period of probation, Government may confirm the officer in his appointment, or, if his work or conduct has in the opinion of Government been unsatisfactory, Government may either discharge him from the service or may extend his period of probation for such further period as Government may think fit. The period of probation may also be prolonged by Government to the extent of any period or periods of leave passed by the officer on medical certificate. Probationary service, if followed by permanent appointment, will count for leave and pension.

(*e*) If no action is taken by Government under sub-rules (*b*) or (*c*) of this Rule, the period of probation shall continue as an engagement from month to month terminable on either side on the expiration of one calendar month's notice in writing.

(*f*) Government may delegate to any officer all or any of the functions of Government under these rules.

PART IV.

Recruitment by promotion.

26. Recruitment by promotion will be made by selection from specially deserving officers from the Upper Subordinate Service. Ordinarily no such promotion will be given to any officer after he has attained the age of 40 years.

APPENDIX I.

List of Examinations recognised by the Institution of Engineers (India) as exempting from parts "A" and "B" of the Associate Membership Examination.

Institution of Civil Engineers	... Sections A and B of the Associate Membership Examination.
Institution of Mechanical Engineers	... Sections A and B of the Associate Membership Examination.
Institution of Electrical Engineers	... The Graduateship Examination.
Oxford	.. B. A. with Honours in Engineering Science Final Honours Schools.
Cambridge	.. B.A. (Honours) Mechanical Sciences Tripos.

St. Andrews	... B.Sc. in Engineering.
Glasgow	... B.Sc. in Engineering.
Edinburgh	.. B.Sc. in Engineering.
Dublin	.. B.A.I. (Ordinary or with Honours in Engineering).
McGill University (Montreal).	... B.Sc. in "Civil" or "Mechanical" or "Electrical" or "Metallurgical" or "Mining" Engineering (Honours or Ordinary Degree).
Durham	... B.Sc. in "Civil" or Mechanical" or "Electrical" Engineering or in "Naval Architecture" (Honours or Ordinary Degree).
London	... B.Sc. in (External and Internal Degree) Engineering (not including the B.Sc. Engineering) (Mining) or the B.Sc. in Engineering (Metallurgy) (Honours or Ordinary Degree).
Victoria University (Manchester)	... B.Sc. Tech. (Ordinary Course Division I) in Electrical Engineering.
	B.Sc. Tech. (Ordinary Course Division II) in Electrical Engineering.
	B.Sc. Tech. (Higher Course Honours Division or Ordinary Course Division I) in Municipal Engineering.
	B.Sc. Tech. (Ordinary Course Division I) in Mechanical Engineering.
	B.Sc. in Engineering (Honours Degree, or Ordinary Degree from 1925 onwards).
	B.Sc. Tech. in "Mechanical" or "Electrical" Engineering—(Honours Division in the Final Examination).
Birmingham	... B.Sc. in "Civil" or "Mechanical" or "Electrical" Engineering—(Honours or Ordinary Degree).
Liverpool	.. B.Eng. in "Civil" or "Mechanical" or "Marine" or "Electrical" Engineering, or "Naval Architecture" (Honours or Ordinary Degree).
Leeds	... B.Sc. in "Civil" or "Mechanical" or "Electrical" Engineering (Honours or Ordinary Degree).
Sheffield	.. B. Eng. in "Civil" or "Mechanical" or "Electrical" Engineering, (Honours Degree or Ordinary Degree with a First Class in the Final Examination.) A first class in the final examination will not be required in the cases of degrees obtained in or after June, 1930.
Bristol	.. B.Sc. in "Civil" or "Mechanical" or "Electrical" Engineering (Honours or Ordinary Degree.)
Wales	.. B.Sc. in "Civil" or "Mechanical" or "Electrical" Engineering.
National University of Ireland	.. B.E.
Queen's University (Belfast)	.. B.Sc. in Engineering.
Sydney ..	.. B.E. in "Civil" or in "Mechanical" and "Electrical" Engineering.
Melbourne ..	.. B.C.E., B.Mech. E. or B.E.E.
New Zealand ..	.. B.E. in "Civil" or "Mechanical" or "Electrical" Engineering.
Adelaide ..	.. B.E. in "Civil", "Mechanical" or "Electrical" Engineering.
Queensland	.. B.E. in "Civil" or in "Mechanical" and "Electrical" Engineering.
Western Australia ..	.. B.E.
South Africa ..	.. B.Sc. in Engineering (until 1921).
Cape Town ..	.. B.Sc. in Engineering.
Witwatersrand ..	.. B.Sc. in "Civil" or "Mechanical" and "Electrical" Engineering.
Calcutta ..	.. B.E. Examination in Civil or Mechanical or Electrical Engineering.
Bombay ..	.. B.E. Examination.
Madras ..	.. B.E. Examination.
Benares Hindu University	.. B.Sc. Examination in Engineering.
Patna ..	.. B.C.E.
Rangoon ..	.. B.Sc. in Engineering (from 1932).
Maysore ..	.. B.E. in Civil, Mechanical or Electrical Engineering.
Punjab ..	.. B.Sc. in Engineering.

Diplomas in Engineering :—

City and Guilds (Engineering) College, Kensington.

University College, London.

King's College, London.

City and Guilds of London Institute, Technical College. Finsbury : Diploma or Higher Certificate (three years' course if taken by Matriculated Students or Students who have passed the Institution Studentship Examination or its recognised equivalent.

Royal Technical College. Glasgo. Final Diploma Examination in Mechanical or Electrical Engineering provided an approved Matriculation Examination has been passed before begining the course.

Thomason Civil Engineering College, Roorkee, Assistant Engineer's Certificate.

Indian Institute of Science, Banglore.

Certificate in Electrical Technology.

Certificate in Electrical Communication Engineering.

Manchester :—Certificate in Technology, Mechanical or Electrical Engineering.

Maclagan Engineering College, Moghalpura, Lahore :—

"A" class Diploma in the first Division (65 per cent. or more marks) and in the Honours Division (80 per cent or more marks) in (*i*) Mechanical Engineering and (*ii*) Electrical Engineering from 1935.

Heriot Watt College, Edinburg : Associateship in Electrical Engineering.

Naval Officers :—

Examination which qualifies as Lieutenent (E.)

Royal Naval College, Greenwich :—

Professional Certificate for Constructors.

APPENDIX II.

List of University degrees which will be recognsied for admission to the examination :—

Cambridge.—Ordinary degree B A. in Engineering, provided the graduate has passed in the principal subjects, Engineering I, Engineering II and Engineering III.

Glasgow.—B Sc. in Naval Architecture (Honours or Ordinary degree).

Durham.—B.Sc. in Marine Engineering.

London.—B.Sc. Ordinary or with Honours [not including the B.Sc. in Engineering (Mining) or the B.Sc. in Engineering (Metallurgy).]

Victoria University (*Manchester*).—B.Sc. in Engineering (Honours degree or Ordinary degree obtained in 1920 up to 1924).

Aberdeen.—B.Sc. in Engineering (Honours or Ordinary degree).

NOTE.—The above degrees will be accepted only if taken after three years' study and the passing of the regular examinations in the several Universities. The conditions as to 3 years' study will not, however, apply, to Indians who, having taken an Indian degree, which exempts them from part of the University course, shall have taken one of the above degrees in less than three years in accordance with the regulations of the University concerned.

APPENDIX II

The following Universities have been approved by the Governor-General in Council, *viz.* :—

Indian Universities.

Any University incorporated by an Act of the Central or a Provincial Legislature in India.

The Mysore University.

The Osmania University.

English and Welsh Universities.

The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Sheffield and Wales.

Scots Universities.

The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.

Irish Universities.

The University of Dublin (Trinity College).

The Queen's University of Belfast.

University in Burma.

The Rangoon University.

APPENDIX IV.

Standard and Syllabus of the Examination (vide *Rule 19*).

The examination shall include the following subjects each of which will carry the number of marks shown against it :—

	Marks.	Total Marks.
1. ENGLISH—		
(*i*) General*	150	200
(*ii*) Handwriting	50	
2. MATHEMATICS—		
(*i*) *Algebra* up to and including the Binomial Theorem	250	850
(*ii*) *Geometry.*—First four and sixth Books of Euclid with problems	300	
(*iii*) *Plane Trigonometry, Mensuration, and Logarithms*	300	
3. DRAWING—		
(*i*) Freehand from copies	100	400
(*ii*) Maps	150	
(*iii*) Geometrical (Drawing plane geometrical figures with compass and rule, and the construction of scales of all kinds, including diagonal scales)	150	
GRAND TOTAL		1,450

No candidate will be eligible for appointment unless he obtains 50 per cent of the total marks in Mathematics, and 30 per cent in each of the total marks in English and 30 per cent in each of the branches in Drawing.

2. The standard and syllabus of the examination will be such as the Federal Public Service Commission shall prescribe and the Commission shall, if they think it desirable, determine what shall be the qualifying mark in all or any of the subjects of the examination.

3. From the marks assigned to candidates in each subject such deduction will be made as the Commission may consider necessary in order to secure that no credit is allowed for merely superficial knowledge.

4. If a candidate's handwriting is not easily legible, a deduction will be made on this account from the total marks otherwise accruing to him.

5. Credit will be given for good English including orderly, effective and exact expression combined with due economy of words in all subjects of the examination and not only in subjects which are specially devoted to English.

* This will be a test of the understanding of and the power to write English. Passages may be set for summray or precis.

APPENDIX V.

FEES.

(*Vide* Rule 18.)

Candidates must pay the following fees :—

A. To the Federal Public Service Commission—

(*i*) Rs. 7-8-0 with the application form,

(*ii*) Rs. 20 immediately on receipt of an admission certificate from the Federal Public Service Commission.

(Only Treasury Receipts for these amounts will be accepted by the Federal Public Service Commission. The Commission cannot accept fees in cash or postal orders or cheques.)

B. To the Medical Board—

Rs. 16 before examination by a Medical Board in the case of successful candidates.

No claim for a refund of these fees will be entertained nor can they be held in reserve for subsequent examinations or selections.

APPENDIX VI.

Details regarding Conditions of Service, Salary Leave, Provident Fund, etc.

	Rs.
Pay.	
Probationers	130—15—160
Extra Assistant Superintendent	200—15—380—20—600
Special Pay.	
Chief Draftsman (Map Publication Office)	100
Chief Draftsman (Forest Map Office)	100
Survey Instructor	100
Officer-in-charge, No. 20 (Cantonments) Detachment	100
Tidal Assistant	50
Officer-in-Charge, Topographical or Trigonometrical Detachment or a Cadastral Camp.	50

Conditions of service and leave and of pension are those described in the Fundamental Rules and the Civil Service Regulations, respectively, subject to such modifications as may be made by Government from time to time.

Conditions of Provident Fund are those laid down in the General Provident Fund (Central Services) Rules, subject to such modifications as may be made by Government from time to time

J. D. TYSON,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" (EXTRAORINARY) NEW DELHI, SATURDAY, MARCH 30, 1940.

GOVERNMENT OF INDIA.

POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 30th March, 1940.

No. 79-I. B—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other powers enabling him in this behalf, and in partial modification of the Notification of the Government of India in the late Foreign and Political Department No. 260-I B., dated the 10th February, 1913, the Crown Representative is pleased to direct that the Indian Lunacy Act, 1912 (IV of 1912), shall apply, in so far as it may be applicable, to the territories of His Highness the Maharaja of Jammu and Kashmir for the purposes of the cases referred to in the said

notification, subject to any amendments to which the said Act is for the time being subject in British India and to the following modifications, namely :—

1. Save where the context otherwise requires, all references to the Central Government and the Provincial Government shall be construed as references to the Crown Representative and the Resident for Kashmir, respectively, and all references to British India [except in clause (1) of section 3] or to a Province of British India shall be construed as references to the territories of His Highness the Maharaja of Jammu and Kashmir.

2. Sections 1 (2), 5 (4), 17, 89-A (2), 89-B., 98, 99, 100 and 100-A shall be omitted.

3. The provisions of Chapter IV shall not be applicable except for the purposes of Chapter V.

4. In section 85, for the words " other Province ", wherever they occur, the words " British Indian Province " shall be substituted.

5. In clause (a) of subsection (1) of section 91 the words " other than a proceeding before a High Court which is or may hereafter be constituted by His Majesty by Letters Patent " shall be omitted.

C. G. HERBERT,

Secretary to His Excellency the

Crown Representative.

FROM THE " GAZETTE OF INDIA " (EXTRAORDINARY), NEW DELHI, SATURDAY, APRIL 6, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 6th April, 1940.

No. 378-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After rule 85-A of the said Rules, the following rule shall be inserted, namely :—

" Control of Carriage of persons by railways.

85-B. (*1*) The Central Government or the Provincial Government may by order—

(*a*) require that any specified person or class of persons, or persons proposing to travel to specified destinations, shall not be carried on a railway, and

(*b*) prohibit the travelling by railway of any specified person or class of persons.

(*2*) Notwithstanding anything to the contrary contained in the Indian Railways Act, 1890, a railway administration shall be bound to comply with any order made under clause (*a*) of sub-rule (*1*). IX of 1890.

(*3*) If any person contravenes any order made under clause (*b*) of sub-rule (*1*), he shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine ".

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, APRIL 6, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 4th April, 1940.

No. 39-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officer :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
Mehr Khan, Head Constable No. 108, Mianwali district.	On the 10th June, 1939, Head Constable Mehr Khan was detailed to locate and arrest a formidable gang of outlaws who had created a reign of terror in the riverain tract of the Mianwali district, and all of whom were wanted for murder and dacoity. Accompanied by six foot constables he was patrolling on the river Indus in a boat when he encountered the gang, who immediately opened fire on the police party. Under the orders of Head Constable Mehr Khan the police brought their boat to land in face of the outlaws fire and engaged the latter with their rifles. When the final assault was made the outlaws fled and disappeared in the jungle, but the police succeeded in killing the leader of the gang with their fire and, but for the approach of darkness, would probably have succeeded in bringing the others to account. In this well conducted operation Head Constable Mehr Khan showed courage and leadership of a high order.

This award is made for gallantry under regulation *d* (*i*) of the regulations governing the grant of the Indian Police Medal and consequently carries with it the special allowance admissible to officers of and below the rank of Inspector of Police.

J. G. LAITHWAITE,

Private Secy. to H. E. the Viceroy.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (W.).

New Delhi, the 4th April, 1940.

No. 34/42/40.—In exercise of the powers conferred by section 3 of the Foreigners Act, 1940 (II of 1940) the Central Government is pleased to direct that the following further amendment shall be made in the Enemy Foreigners Order, 1939, namely :—

After paragraph 12 of the said Order, the following paragraph shall be inserted, namely :—

"*Procedure for the production of internees in courts.*

12-A. (*1*) No internee shall be removed from an internment camp for the purpose of appearing in any civil court, or, unless his attendance is required for the purpose of answering a charge of an offence, in any criminal court.

(*2*) If, in any court the attendance of an internee is required for the purpose of answering a charge of an offence, the provisions of sections 37, 38, 40 and 41 of the Prisoners Act, 1900 (III of 1900), shall apply as if references in the said sections to a prison, the officer in charge of a prison and the Provincial Government were references to an internment camp, the Commandant of an internment camp and the Central Government, respectively.

(*3*) If, in any case the evidence of an internee is required for the purpose of any proceeding in any civil court, the provisions of sections 44, 45 and 46 of the Prisonres Act, 1900 (III of 1900), shall apply as if references in the said sections to a prison and the officer in charge of a prison were references to an internment camp and the Commandant of an internment camp respectively, and as if in section 44 the words and figures "who, for any of the causes mentioned in section 42 or section 43 cannot be removed" in clause (*a*), and clauses (*b*) and (*c*) were omitted.

(4) If, in any case the evidence of an internee is required in connection with any proceeding in a criminal court, it may be obtained by the issue of a commission in accordance with the provisions of Chapter XL of the Code of Criminal Procedure, 1898 (Act V of 1898).

(5) The provisions of sections 47 to 51 of the Prisoners Act, 1900 (III of 1900), shall apply as if references in the said sections to a prison, the officer in charge of a prison and the Provincial Government were references to an internment camp, the Commandant of an internment camp and the Central Government, respectively :

Provided that unless and until the Central Government makes rules of the nature described in the said section 51, the rules in force in the Province of Bombay shall *mutatis mutandis* be applicable."

H. J. FRAMPTON,

Deputy Secretary to the Government of India.

PUBLIC.

The 30th March, 1940.

No. 45/40/39.—In exercise of the powers conferred by subsection (1) of section 124 of the Government of India Act, 1935, the Governor-General in Council is pleased to entrust to Provincial Governments, with their consent, the functions of the Central Government under section 17 of the Indian Census Act, 1939 (XXIV of 1939), in regard to matters other than the taking of the census on railways, in cantonments, of troops on the march and of Indian crews of sea-going vessels on the high seas.

S. H. ZAHEER,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 4th April, 1940.

No. D./1770-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 22nd March, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	10,06,10,000
Deposits :—		(b) Legal Tender in Burma only	25,99,000
(a) Government—		Rupee Coin	5,16,000
(1) Central Government of India.	9,06,69,000	Subsidiary Coin	4,36,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	3,54,48,000	(a) Internal	—
(3) Other Government Accounts.	7,84,49,000	(b) External	—
(b) Banks	17,25,28,000	(c) Government Treasury Bills	1,19,85,000
(c) Others	95,43,000	Balances held abroad*	24,95,98,000
Bills payable	8,09,000	Loans and Advances to Governments	..
Other Liabilities	1,30,93,000	Other Loans and Advances	17,50,000
		Investments	12,34,82,000
		Other Assets	95,63,000
	50,05,39,000		50,05,39,000

*Includes Cash and Short-term Securities.

Dated the 27th day of March, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 22nd day of March, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	10,32,09,000		A. Gold Coin and Bullion :—		
			(a) Held in India ...	41,54,48,000	
Notes in circulation :—			(b) Held outside India	2,86,98,000	
(a) Legal Tender in India.	2,27,98,46,000		Sterling Securities ...	1,13,50,11,000	
(b) Legal Tender in Burma only.	14.07,01,000				
			Total of A		1,57,91,57,000
Total Notes issued		2,52,37,56,000	B. Rupee Coin ...		56,10,60,000
			Government of India Rupee Securities. ...		38,35,39,000
			Internal Bills of Exchange and other commercial Paper. ...		...
Total Liabilities ...		2,52,37,56,000	Total Assets ...		2,52,37,56,000

Ratio of Total of A to Liabilities : 62·572 per cent.

Dated the 27th day of March, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CENTRAL EXCISES.

New Delhi, the 1st April, 1940.

No. 8.—In exercise of the powers conferred by section 11 of the Sugar (Excise Duty), Act, 1934 (XIV of 1934 , the Central Government is pleased to direct that beginning with the return for the month of March, 1940, every owner of a factory manufacturing sugar other than *khandsari* or palmyra sugar shall submit the returns required by clause 5 of the Sugar (Excise Duty) Order, 1934, and of the Northern India Sugar (Excise Duty) Order, 1938, in respect of such sugar in two parts, the first part relating to sugar manufactured before the 1st March, 1940 and the second relating to sugar manufactured on or after that date, until the stocks of sugar manufactured before that date are exhausted.

K. G. JACOB,
Under-Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 6th April, 1940.

No. 72 (2)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the

following further amendment shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

After paragraph 10 of the said Order, the following paragraph shall be added, namely :—

" 11. *Fees for Custody.*—(1) There shall be retained by the Custodian fees equal to two per centum of—

(*a*) the amount of monies paid to him, and

(*b*) the value at the date of vesting of any property which is vested in him or of which the right of transfer is vested in him.

(2) The value of any property for the purpose of assessing the fees shall be the price which, in the opinion of the Central Government or of an authority empowered in this behalf by the Central Government, such property would fetch if sold in the open market.

(3) The fees in respect of any property may be retained out of any proceeds of the sale or transfer thereof, or out of any income accrued therefrom, or out of any other property belonging to the same enemy and vesting in the Custodian."

A. H. LLYOD,

Secy. to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATI NS

ARCHAEOLOGY.

New Delhi, the 4 h April, 1940.

No. F.-5-4 (7)/40-F. & L.—In exercise of the powers conferred by section 15 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), the Central Government is pleased to direct that the following amendment shall be made in the Rules for observance by visitors to Maharaja Sher Singh's Smadh and Bradari near Baghbanpura, District Lahore, published with the notification of the Government of India in the Department of Education, Health and Lands, No. F. 35-3 (26)/37-F. & L., dated the 14th December, 1939, the same having been previouly published as required by subsection (*1*) of the said section, namely :—

In rule 3 of the said Rules, the words " sing, play on an instrument," shall be omitted.

G. S. BOZMAN,

Joint Secretry to the Government of India.

HEALTH.

The 3rd April, 1940.

No. F.-40-5 (1)/40.—Major F. H. Whyte, M.B., B.Ch., M.Ch. (Belf.), F.R.C.S. (Irel.), I.M.S., is appointed to the post of Civil Surgeon, Simla West, with effect from the forenoon of the 22nd April, 1940.

J. D. TYSON,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 1st April, 1940.

PART B.

ECCLESIASTICAL.

No. 470.—The Rev. Thomas Granville DAVIES and the Rev. William Englis CURRIE are appointed to be chaplains on probation to the I.E.E. to fill vacancies in the Lahore Diocese.

CANTONMENTS-REGULATIONS.

No. 486.—The following draft of an amendment to the Cantonment Fund Servants Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), is published as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 4th May, 1940.

Any objections or suggestions which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

In sub-rule (4) of rule 39 of the said Rules, the words " to any servant " shall be omitted.

No. 487.—The following draft of certain further amendments to the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, which it is proposed to make in exercise of the powers conferred by section 31 of the Cantonments Act, 1924 (II or 1924), is published as required by the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 6th May, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendments.

In rule 6 of the said Rules—

(*i*) to sub-rule (*ii*), the following shall be added, namely :—

" All proceedings under this sub-rule shall be reduced to writing."

(*ii*) for sub-rule (*iv*), the following sub-rule shall be substituted, namely :—

" (*iv*) No appeal shall lie from an order passed under sub-rule (*ii*), but where such an order has been passed by an authority other than the President, the President may on an application made within three days of the passing of the order revise it."

No. 489.—The following bye-laws regulating conditions to be imposed by licences granted to barbers and keepers of shaving saloons in the Ferozepore Cantonment, made by the Cantonment Board, Ferozepore, in exercise of the powers conferred by clause (*16*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by clause (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. A licence granted to any person being a barber or keeper of a shaving saloon may contain any conditions which the Cantonment Board, Ferozepore, deems fit to impose with respect to the following matters :—

(*a*) Clothes, towels and aprons used by him.

(*b*) Disinfection of his instruments.

(*c*) Medical examination of every barber and keeper of a shaving saloon before being licensed.

(*d*) Sanitation and cleanliness of the shaving saloon.

(*e*) The provision of washing materials and disinfectants.

Penalty.

2. Infringement of any condition imposed by the Cantonment Board, Ferozepore, under these bye-laws shall be punishable with fine which may extend to fifty rupees and in case of continuing offence, with an additional fine which may extend to ten rupees for every day during which the contravention continues after conviction for the first such contravention.

No. 490.—In exercise of the powers conferred by subsection (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the ordinary election of a member to the Cantonment Board, Subathu, shall be held on the 25th June, 1940.

No. 491.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the Central Government is pleased to alter in the case of the

election of a member of the Cantonment Board, Subathu, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely :—

Rule 1—*For* " August " *substitute* " January ".

Rule 4—*For* " 31st day of August " *substitute* " 1st day of May ".

Rule 6—In sub-rule (*i*) *for* " fifteenth day of September " *substitute* " tenth day of May." In sub-rule (*v*) *for* " tenth day of October " *substitute* " twenty-fifth day of May ".

Rule 7—*For* " November " and " October " *substitute* " June " and " May", respectively.

No. 498.—In pursuance of the provisions of sub section (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Cantral Government of the resignation of Maj. A. H. Woodhouse, R. I. A. S. C.

No. 499.—In pursuance of the provision of sub section (*7*) of section 13 of the Cantonments Act. 1924 (II of 1924), Capt. E. B. Blackburn, 10/16 Punjab R., is nominated a member of the Cantonment Board, Rawalpindi, *vice* Maj. A. H. Woodhouse, R. I. A. S. C., resigned.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 4th April, 1940.

No. M.-826 (1).—In exercise of the powers conferred by section 4, subsection (*2*) of section 5, subsection (*2*) of section 14, sections 21 and 22 and subsection (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Petroleum Rules, 1937, the same having been previously published as required by subsection (*2*) of section 29 of the said Act, namely :—

I. In the said rules—

(1) In rule 115—

(*a*) in sub-rule (3), after the words " Chief Inspector " where they occur for the first time, the words " or an Inspector of Explosives " shall be inserted ;

(*b*) in sub-rule (3), where they occur for the second time and in sub-rules (4) and (5), after the words " Chief Inspector ", the words " or the Inspector of Explosives as the case may be " shall be inserted.

(2) In sub-rule (2) of rule 117, for the words " the District Authority ", the words " any licensing authority other than the Chief Inspector " shall be substituted.

(3) To sub-rule (1) of rule 119, the following proviso shall be added, namely :—

" Provided that a licence which has been granted by the Chief Inspector may be renewed without alteration by an Inspector of Explosives duly authorised by the Chief Inspector in this behalf ".

(4) For rule 122, the following rule shall be substituted namely :—

" 122. *Appeals.*—(1) An appeal shall lie against any order refusing to grant, amend or renew a licence or cancelling a licence—

(*i*) to the Central Government when the order is passed by the Chief Inspector ;

(*ii*) to the immediate official superior to the District Authority if the order is passed by the District Authority ; and

(*iii*) to the Chief Inspector if the order is passed by an Inspector of Explosives.

(2) Every appeal shall be in writing and shall be accompanied by a copy of the order appealed against and shall be presented within 60 days of ths order passed if preferred to the Central Government, and within 30 days in all other cases. "

(5) After rule 131, the following rule shall be inserted, namely :—

"131-A. *Executive control over authorities.*—Every authority other than the Central Government acting under this Chapter shall perform his duties subject to the control of the Central Government :

Provided that nothing in this rule shall be deemed to affect the powers of executive control of the Chief Inspector over the officers subordinate to him."

II. In the Schedules annexed to the said rules—

(1) In column 4 of Schedule I against Articles 4 and 6, after the words "The Chief Inspector" the words "or an Inspector of Explosives duly authorised by the Chief Inspector in this behalf" shall be inserted.

(2) In Schedule II, in Forms K and M, for the words "*Chief Inspector of Explosives in India*", the words "*Licensing Authority*" shall be substituted.

No. M.-826 (2)—In exercise of the powers conferred by section 4 and sub-section (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), as applied to Carbide of Calcium by the notification of the Government of India in the late Department of Industries and Labour, No. M.-826 (1), dated the 15th October, 1936 the Central Government is pleased to direct that the following further amendments shall be made in the Carbide of Calcium Rules, 1937 the same having been previously published as required by subsection (2) of section 29 of the said Act, namely :—

I. In the said Rules—

(1) In rule 23, after the words "Chief Inspector" wherever they occur, the words "or an Inspector of Explosives" shall be inserted.

(2) In sub-rule (2) of rule 41, for the words "the District Authority", the words "any licensing authority other than the Chief Inspector" shall be substituted.

(3) To sub-rule (1) of rule 43, the following proviso shall be added, namely :—

"Provided that a licence which has been granted by the Chief Inspector may be renewed without alteration by an Inspector of Explosives duly authorised by the Chief Inspector in this behalf."

(4) For rule 46, the following rule shall be substituted, namely :—

"46. *Appeals.*—(1) An appeal shall lie against any order refusing to grant, amend or renew a licence or cancelling a licence—

(*i*) to the Central Government when the order is passed by the Chief Inspector ;

(*ii*) to the immediate official superior to the District Authority if the order is passed by the District Authority ; and

(*iii*) to the Chief Inspector if the order is passed by an Inspector of Explosives.

(2) Every appeal shall be in writing and shall be accompanied by a copy of the order appealed against and shall be presented within 60 days of the order passed if preferred to the Central Government, and within 30 days in all other cases."

(5) After rule 52, the following rule shall be inserted, namely :—

"53. *Executive control over authorities.*—Every authority other than the Central Government acting under this Chapter shall perform his duties subject to the control of the Central Government :

Provided that nothing in this rule shall be deemed to affect the powers of executive control of the Chief Inspector over the officers subordinate to him."

II. In the Schedule annexed to the said Rules—

(1) In column 4 of Schedule I against Article 2, after the words "The Chief Inspector" the words "or an Inspector of Explosives duly authorised by the Chief Inspector in this behalf" shall be inserted.

(2) In Schedule II in Form C, for the words "*Chief Inspector of Explosives in India*", the words "*Licensing Authority*" shallbe substituted.

H. TUFNELL BARRETT,

Deputy Secretary to the Government of India.

45 CS—980—12-4-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, APRIL 19, 1940.

PART II.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, FEBRUARY 24, 1940.

POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 22nd February, 1940.

No. 36-I. B.—Whereas the Crown Representative has within the lands lying within the States of Bhavnagar, Gondal, Junagadh, Baroda, Chuda, Vala, Lathi, Jetpur, Bantva and Kotda Pitha which have been assigned for the purposes of the Bhavnagar Railway, the Dhasa-Dhoraji section of the Gondal Railway and the Junagadh Railway respectively, the jurisdiction necessary for the administration of the said railways:

And whereas the Crown Representative has full and exclusive jurisdiction of every kind over all the other lands lying within the States specified in the second column of the Schedule hereto annexed which are, or may hereafter be occupied by the railways specified in the first column of the said Schedule (including the lands occupied by stations and out-buildings and for other railway purposes) and over all persons and things whatsoever within the said lands:

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other powers enabling him in that behalf, and in supersession of the first part of the notification of the Government of India in the Foreign and Political Department, No. 555-I., dated the 30th September, 1930, the Crown Representative is pleased to apply to the said lands with effect from the 1st April, 1938, the provisions of the Indian Railways Act, 1890 (IX of 1890), and of the Indian Railway Board Act, 1905 (IV of 1905), in so far as the same may be applicable and subject to

any amendments to which those Acts are for the time being subject in British India and to the following modifications, namely :—

A. In the Indian Railways Act, 1890 (IX of 1890),—

(1) subsections (2) and (3) of section 1, clauses (21) and (22) of section 3, subsection (5) of section 42, subsection (3) of section 46, the words "the general controlling authority, or the Provincial Government" in section 46A, and sections 46B and 146 shall be omitted ;

(2) all references to the Provincial Government except in section 8A, the references to the general controlling authority in sections 7 and 51, to the safety controlling authority in section 9 and to the Federal Railway authority in section 55, and the second reference to the general controlling authority in section 63 and to the safety controlling authority in section 83 shall be read as referring to the Local Authority mentioned in the third column of the said Schedule in respect of the railway lands, specified in the corresponding entries in the first and second columns, subject however, to the condition that the exercise and discharge of powers and functions under sections 7, 9 and 11 shall not entail any expenditure in excess of the general powers of sanction of the local authority concerned ;

(3) save as aforesaid and except in clause (20) of section 3, all other references to the general controlling authority, the safety controlling authority or the Federal Railway Authority, all references to the Central Government except in section 8A, and the references to the appropriate authority in section 46, shall be read as referring to the Crown Representatives ; and

(4) references to the Magistrate of the District shall be read as referring to the officer exercising within the railway lands in question the powers of a District Magistrate as described in the Code of Criminal Procedure, 1898 (Act V of 1898).

B. In the Indian Railway Board Act, 1905, all references to the Central Government shall be read as referring to the Crown Representative.

II. In exercise of the powers conferred by sections 16, 47, 84, 85 and 135, read with subsection (1) of section 148, of the Indian Railways Act, 1890 (IX of 1890) as so applied and in supersession of the second part of the notification of the Government of India in the Foreign and Political Department, No. 555-I., dated the 30th September, 1930, the Crown Representative is pleased to issue the following orders, with effect from the 1st April, 1938 :—

1. The use of locomotive engines or other motive power and rolling stock to be drawn or propelled thereby is sanctioned on all the said railways.

2. The general rules for working open lines of railway administered by the Government which were published with the notification of the Government of India in the Railway Department, No. 1078-T., dated the 9th March, 1929, shall apply to such of the said railways as are used for the public carriage of passengers, animals or goods, subject to any amendments to which the said Rules are for the time being subject in British India :

Provided that the Rules shall further be subject, in the case of any such railway not administered by the Government, which lies partly in British India or is comprised in a railway system having some portion in British India, to any modifications in force for the time being in the said part or portion in British India.

3. The General Rules for working railways under construction and not open for traffic, which were published with the notification of the Government of India in the Railway Department, No. 3773-T., dated the 25th October, 1937, shall apply to such portions of the said railways as are for the time being under construction or are sanctioned for construction subject to any amendments to which the said Rules are for the time being subject in British India.

4. The rules regarding notices of enquiries into, and returns of accidents, published with the notifications of the Government of India in the Railway Department, No. 1926-T., dated the 19th March, 1930, and No. 390-St.-23, dated the 29th August, 1923, shall apply to all the said railways,

subject to any amendments to which the said Rules are for the time being subject in British India.

5. In the rules referred to in paragraphs 2, 3 and 4, all references to the Governor General in Council, Government of India or Central Government shall, unless the context otherwise requires, be read as referring to the Crown Representative.

SCHEDULE.

Railway.		States and Estates traversed.	Local Authority.
Barsi Light Railway ..	Latur-Hyderabad frontier (near Kalamb Road) Section. Kurunwadi-Barsi Town Section ..	Hyderabad ..	The Resident at Hyderabad.
	Kurunwadi-Pandharpur .. Pandharpur Miraj Extension ..	Miraj (Senior).. Jath .. Kolhapur .. Sangli .. Miraj (Senior).. Miraj Junior) ..	The Resident for Kolhapur and the Deccan States.
Bengal and North-Western Railway.	Benares-Allahabad ..	Benares ..	The Governor of the United Provinces.
Bengal Dooars Railway..	Barnes-Baura ..	Cooch Behar ..	The Governor of Bengal.
Bengal Nagpur Railway :	*Main line.*		
	Gondia-Purulia ..	Sakti .. Raigarh .. Gangpur .. Bamra ..	The Resident for the Eastern States.
	Gangpur-Bamra frontier near Sonakhan-Purulia Section of the Bengal Nagpur Railway lying in the Gangpur State westward of Seraikella—to Singhbhum frontier.	Gangpur ..	
	Panposh-Raipura extension ..	Gangpur ..	
	Gondia-Purulia .. Amda-Jamda Branch line ..	Kharsawan Seraikella Kharsawan Keonjhar.	
	Messrs. Villiers Limited's Talcher Colliery assisted siding.	Talcher ..	
	Madras and Southern Mahratta Railway Colliery assisted siding.	Talcher ..	
	Bengal Nagpur Railway Talcher Colliery sidings and Branch entry lines.	Talcher ..	
	Gombarria-Kandra ..	Seraikella ..	
	Sini-Kalimati ..	Seraikella ..	
	Kalimati-Gorumahisani ..	Mayurbhanj ..	
	Gorumahisani Mines Extension ..	Mayurbhanj ..	
	Onlajori to Sulaipat-Badampahar..	Mayurbhanj ..	
	Kharagpur-Balasore ..	Mayurbhanj ..	
	Cuttack Talcher Coalfield Railway	Talcher .. Hindol .. Athgarh .. Dhenkanal ..	
	Raipur-Vizianagram ..	Patna .. Kalahandi ..	
	Katni-Bilaspur ..	Rewa ..	The Governor of the Central Provinces and Berar.
	Central India Coalfields Railway ..	Korea ..	The Resident for the Eastern States.

SCHEDULE—*contd.*

Railways.		States and Estates traversed.	Local Authority.
Bhavnagar Railway ..	Wadhwan-Bhavnagar ..	Limbdi ..	The Resident for the States of Western India.
		Wadhwan ..	
		Baroda ..	
		Bhavnagar ..	
		Chuda ..	
		Vala ..	
		Bhoika Thana ..	
		Songadh Thana ..	
	Sihor-Palitana ..	Bhavnagar ..	
		Palitana ..	
		Songadh Thana ..	
	Dhola-Dhasa ..	Bhavnagar ..	
		Songadh Thana ..	
	Dhasa-Savar Kundla-Mahuwa ..	Bhavnagar ..	
		Baroda ..	
	Rajula Road-Rajula ..	Bhavnagar ..	
	Dungar-Victor ..	Bhavnagar ..	
	Botad-Vinchhia ..	Bhavnagar ..	
	Vinchhia-Jasdan ..	Jasdan ..	
	Botad-Dhandhuka ..	Bhavnagar ..	
	Ningala-Gadhada ..	Bhavnagar ..	
Bikaner Railway ..	Bhatinda-Bikaner frontier ..	Patiala ..	The Resident for the Punjab States.
	Sadalpur-Rewari ..	Loharu ..	
		Patiala ..	
Bombay, Baroda and Central India Railway.	Ahmedabad-Parantij Section :		
	Ahmedabad-Khed Brahma ..	Baroda ..	The Resident for Baroda and the Gujarat States.
		Bavisi Thana ..	
		Idar ..	
	Viramgam-Wadhwan ..	Bajana ..	The Resident for the States of Western India.
		Lakhtar ..	
		Wadhwan ..	
		Wadhwan District Thana.	
	Baroda-Godhra ..	Baroda ..	The Resident for Baroda and the Gujarat States.
	Anand Godhra ..	Baroda ..	
		Pandu Mewas ..	
	Vasad-Ahmedabad Section ..	Baroda ..	
		Sachin ..	
	Vasad-Katana Section ..	Baroda ..	
	Viramgam-Kharaghoda ..	Bajana ..	The Resident for the States of Western India.
		Patdi ..	
	Dholka-Dhandhuka ..	Limbdi ..	
		Bhoika Thana ..	
	Mehsana-Viramgam ..	Baroda ..	The Resident for Baroda and the Gujarat States.
		Khatosan ..	
		Ijpura ..	
	Devusna-Bechraji Section ..	Katosan ..	
	Godhra-Ratlam-Nagda Section :		
	Godhra-Dohad ..	Baria ..	The Resident for Baroda and the Gujarat States.
	Anas River-Nagda ..	Jhabua ..	The Resident for Central India.
		Indore ..	
		Sailana ..	
		Ratlam ..	
		Gwalior ..	

SCHEDULE—*contd.*

Railway.	States and Estates traversed.	Local Authority.
Bombay, Baroda and Central India Railway—*contd.*		
Nagda-Muttra Section :	Gwalior .. Dewas (Senior) .. Dewas (Junior) Indore ..	The Resident for Central India.
	Jhalawar .. Kotah .. Bundi .. Tonk .. Jaipur .. Karauli .. Bharatpur ..	The Resident for Rajputana.
Bayana-Agra Branch ..	Bharatpur ..	The Resident for Rajputana.
Nagda-Ujjain Section ..	Gwalior ..	The Resident for Central India.
Petlad-Cambay :		
Anand Cambay	Baroda .. Cambay ..	The Resident for Baroda and the Gujarat States.
Ahmedabad-Delhi	Baroda ..	The Resident for Baroda and the Gujarat States.
	Palanpur .. Sirohi .. Jodhpur .. Kishangarh .. Jaipur .. Alwar ..	The Resident for Rajputana.
	Nabha .. Patuadi ..	The Governor of the Punjab.
Agra Bandikui	Jaipur .. Alwar .. Bharatpur ..	The Resident for Rajputana.
Muttra-Achnera	Bharatpur ..	The Governor of the United Provinces.
Rewari-Bhatinda-Fazilka ..	Dujana .. Jind .. Patiala .. Faridkot .. Nabha ..	The Governor of the Punjab.
Rewari-Phulera	Nabha .. Patiala ..	The Resident for the Punjab States.
	Alwar .. Jodhpur .. Jaipur ..	The Resident for Rajputana.
Sambhar-Kuchaman	Jaipur .. Jodhpur ..	The Resident for Rajputana.
Nasirabad—Northern end of the Narbada Bridge.	Mewar .. Tonk ..	The Resident for Rajputana.
	Gwalior .. Indore .. Sailana .. Jaora .. Ratlam .. Dhar ..	The Resident for Central India.
Northern end of the Norbada Bridge—Khandwa.	Indore ..	The Governor of the Central Provinces and Berar.

SCHEDULE—*contd.*

	Railway.	States and Estates traversed.	Local Authority.
Bombay, Baroda and Central India Railway—*concld.*			
	Ujjain-Fatehabad	Gwalior ..	The Resident for Central India.
	Surat Bhadbhunja	Sachin .. Baroda ..	The Resident for Baroda and the Gujarat States.
	Wadhwan-Dhrangadhra ..	Wadhwan .. Dhrangadhra .. Wadhwan District Thana.	The Resident for the States of Western India.
	Dhrangadhra-Halvad	Dhangadhra ..	
	Godhra-Lunavada	Lunavada ..	The Resident for Baroda and the Gujarat States.
	Shivrajpur-Pani Extension ..	Baria .. Chhota Udepur..	
Eastern Bengal Railway:	Parbatipur-Jalpaiguri	Cooch Behar ..	The Governor of Bengal.
	Kaunia-Dhubri	Cooch Behar ..	
East Indian Railway ..	Benares-Janghai	Benares ..	The Governor of the United Provinces.
	Bareilly-Moradabad	Rampur ..	
Gækwar's Baroda State Railway.	Dabhoi Railway:		
	Chhuchhapura (Motipura) ..	Naswadi ..	The Resident for Baroda and the Gujarat States.
	Tankhala		
	Billimora-Kalamba	Bansda .. Baroda .. Pimpri ..	The Resident for Baroda and the Gujarat States.
	Samlaya-Timba miles 41 to 45½ and 48 to 52½.	Mevli .. Chhaliar .. Pandu .. Varnolmal .. Gothada ..	The Resident for Baroda and the Gujarat States.
Gondal Railway ..	Dhasa-Jamjodhpur	Bantva .. Baroda .. Bhavnagar .. Gondal .. Jetpur .. Junagadh .. Kotda-Pitha .. Lathi .. Vithalgadh .. Nawanagar ..	The Resident for the States of Western India.
	Jetalsar-Rajkot Section ..	Gadhka .. Gondal .. Jetpur .. Junagadh .. Kotharia .. Kotda-Sangani .. Lodhika Thana .. Rajkot .. Shahpur .. Virpur ..	
	Kunkavav-Bagasra	Junagadh .. Bilkha .. Bagasra .. Natwarnagar .. Khari-Bagasra.. Hadala-Bagasra Barwala ..	

SCHEDULE—*contd.*

Railway.		States and Estates traversed.	Local Authority.
Great Indian Peninsula Railway.	Agra-Delhi Chord,		
	Agra-Muttra	Bharatpur ..	The Governor of the United Provinces.
	Baran-Kotah	Kotah ..	The Resident for Rajputana.
	Bhopal-Itarsi	Bhopal ...	The Resident for Central India.
	Bhopal-Ujjain	Bhopal ..	
		Gwalior ..	
		Indore ..	
		Dewas (Senior) ..	
		Dewas (Junior) ..	
	Bina-Guna-Baran	Gwalior ..	The Governor of the Central Provinces and Berar.
		Tonk ..	The Resident for Rajputana.
		Kotah ..	
	Jubbulpore-Satna	Maihar ..	The Governor of the Central Provinces and Berar.
		Nagod ..	
		Rewa ..	
	Hotgi-Raichur	Akalkot ..	The Resident for Kolhapur and the Deccan States.
		Kurandwad (Junior).	
		Hyderabad ...	The Resident at Hyderabad.
	Dhond-Manmad	Hyderabad ..	The Resident at Hyderabad.
	Khijadia Dhari Section :		
	Khijadia-Amreli-Chalala Section.	Baroda ...	The Resident for the States of Western India.
		Jetpur ..	
	Chalala-Dhari Section	Baroda ..	
	Prachi Road Kodinar Section ..	Junagadh ..	
		Baroda ..	
	MIDLAND SECTION.		
	Main Line [including the Scindia (States) Railway].		
	Bhopal-Gwalior Frontier South of Bhilsa.	Bhopal ..	The Resident for Central India.
	Gwalior Frontier south of Bhilsa-Bina	Gwalior ..	The Governor of the Central Provinces and Berar.
		Bhopal ..	
		Kurwai ..	
	Lalitpur-Chambal River ..	Khaniadhana ..	The Governor of the United Provinces.
		Orchha ..	
		Datia ..	
		Gwalior ..	
	Chambal River-Banganga River ..	Dholpur ..	The Resident for Rajputana.
	(Jhansi) Cawnpore Branch ..	Samthar ...	The Governor of the United Provinces.
	(Jhansi) Manikpur Branch ..	Orchha ..	
		Alipura ..	
		Garrauli ..	
		Pahra ...	
		Taraon ...	

SCHEDULE—*contd.*

	Railway.	States and Estates traversed.	Local Authority.
	Bina-Saugor-Katni Branch.		
	Damoh-Katni	Panna ..	The Governor of the Central Provinces and Berar.
His Exalted Highness the Nizam's State Railway.	Hingoli Branch		The Resident at Hyderabad.
	Purna-Hingoli	Hyderabad ..	
	Hyderabad-Frontier near Manmad ..	Hyderabad ..	
	Wadi-Frontier near Gangineni ..	Hyderabad ..	
	Kazipet-Balharshah Railway ..	Hyderabad ..	
	Secunderabad-Gadwal Section ..	Hyderabad ..	
	Gadwal-Hyderabad Frontier near Kurnool.	Hyderabad ..	
	Mineral Branch.		
	Dornakal-Singareni Colliers ..	Hyderabad ..	
Jaipur State Railway ..	Jhunjhunu-Loharu Section ..	Loharu ..	The Resident for the Punjab States.
Jamnagar and Dwarka Railway.	Rajkot-Jamnagar	Rajkot ..	The Resident for the States of Western India.
		Pal ..	
		Dhrol ..	
		Jalia ..	
		Nawanagar ..	
	Jamnagar-Dwarka Section :		
	Jamnagar-Kuranga	Nawanagar ..	
	Okhamandal Section		
	Kuranga-Okha Port	Baroda ..	
	Khambalia-Salaya	Nawanagar ..	
Junagadh Railway ..	Jetalsar -Verawal ..	Junagadh .. Gondal .. Jetpur ..	The Resident for the States of Western India.
	Verawal-Talala ..	Junagadh ..	
	Talala-Jambur ..	Junagadh ..	
	Jambur-Prachi ..	Junagadh ..	
	Prachi Road-Jamwala ..	Junagadh .. Baroda ..	
	Jamwala Una Delvada	Junagadh .. Baroda ..	
	Kutiana Branch.		
	Shahpur Saradia	Junagadh .. Manavadar .. Sardargarh .. Bantwa ..	

SCHEDULE—*contd.*

Railway.		States and Estates traversed.	Local Authority.
Junagadh Railway—CONCLD.	*Visavadar Branch.*		
	Junagadh-Visavadar	Junagadh .. Jetpur (Bilkha) ..	The Resident for the States of Western India.
	Visavadar-Dhari Section ..	Junagadh Baroda .. Lakhapadar Thana	
	Visavadar-Talala	Junagadh ..	
Madras and Southern Mahratta Railway.	..	Mysore ..	The Resident in Mysore.
	Miraj-Kolhapur	Miraj (Senior) ..	The Resident for Kolhapur and the Deccan States.
	Bangalore City—Bisanattam (up to Mysore frontier).	Mysore ..	The Resident in Mysore.
	Tungabhadra River-Raichur ..	Hyderabad ..	The Resident at Hyderabad.
	Gadag-Hospet	Hyderabad ..	The Resident at Hyderabad.
	Hospet-Kanivihalli .. .. Kanivihalli-Swamihalli ..	Sandur ..	The Governor of Madras.
	Gadag-Hotgi	Ramdurg .. Sangli .. Akalkot ..	The Resident for Kolhapur and the Deccan States.
	Londa-Poona	Aundh .. Jamkhandi .. Kurandvad (Junior). Kurandvad (Senior). Kolhapur .. Miraj (Senior) .. Miraj (Junior) .. Phaltan .. Sangli ..	The Resident for Kolhapur and the Deccan States.
	Hubli-Hubli end of the Tungabhadra Bridge at Harihar.	Jamkhandi .. Miraj (Junior) .. Savanur ..	
	Miraj-Sangli	Miraj (Senior) .. Sangli ..	The Resident for Kolhapur and the Deccan States.
Morvi Railway ..	Wadhwan-Rajkot	Dhrangadhra .. Dhrol .. Gavridad .. Kotharia .. Lakhtar .. Morvi .. Muli .. Rajkot .. Sayla .. Wadhwan .. Wankaner ..	The Resident for the States of Western India.
	Wankaner-Morvi	Wankaner .. Morvi ..	
	Than-Chotila	Lakhtar .. Chotila-Thana ..	
Mysore State Railway ..	Yasvantpur-Mysore frontier near Hindupur.	Mysore ..	The Resident in Mysore.
	Hubli end of the Tungabadhra Bridge at Harihar-Bangalore.	Mysore ..	

SCHEDULE—*concld.*

	Railway.	States and Estates traversed.	Local Authority.
North-Western Railway..	Ambala-Amritsar	Patiala Nabha Kapurthala	The Governor of the Punjab.
	Kotri-Rohri Branch	Khairpur	The Governor of Sind.
	Raewind-Bhatinda Branch	Faridkot Patiala Nabha	The Governor of the Punjab.
	Delhi-Ambala Kalka		
	Ambala-Kalka	Patiala Kalsia	
	Jind-Panipat	Jind	The Resident for the Punjab States.
	Sialkot-Jammu	Jammu	The Governor of the Punjab.
	Kalka-Simla	Patiala Baghat Keonthal	
	Ludhiana-Dhuri-Jakhal	Malerkotla Patiala Nabha Jind	The Resident for the Punjab States.
	Rajpura-Bhatinda	Patiala Nabha	
	Samasata-Punj Kosi Adamwahan-Reti	Bikaner Bahawalpur Bahawalpur	The Governor of the Punjab.
	Gaddarbaha-Karainthi..	Patiala Jind	The Resident for the Punjab States.
	McLeodganj-Fazilka	Bahawalpur	The Governor of the Punjab.
	Narwana-Kaithal	Patiala	The Resident for the Punjab States.
	Jullundur-Doab	Kapurthala	
	Phagwara-Rahon	Kapurthala	
	Kangra Valley	Mandi	The Governor of the Punjab.
Porbandar Railway ..	Jamjodhpur-Porbandar..	Nawanagar Porbandar	The Resident for the States of Western India.
Rohilkund and Kumaon Railway.	Lalkua-Kashipur	Rampur	The Governor of the United Provinces.
South-Indian Railway ..	Shoranur-Cochin	Cochin Travancore	The Governor of Madras.
	Tinnevelly-Quilon Railway	Travancore	
	Quilon-Trivandrum Extension	Travancore	
	Trichinopoly-Manamadura	Puddukkottai	
	Trivandrum Town Extension of the Quilon-Trivandrum Railway.	Travancore.	

C. LATIMER,

Secretary to His Excellency the

Crown Representative

FROM THE "GAZETTE OF INDIA" (EXTRAORDINARY) NEW DELHI, FRIDAY, APRIL 12, 1940.

GOVERNMENT OF INDIA

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 12th April, 1940.

No. 9.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by subsection (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by subsection (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 27th April, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Board :—

Draft Amendment.

For rule 8, the following rule shall be substituted, namely :—

"8. An allowance under section 10 (*2*) (*vi*) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be made in accordance with the following statement :—

Class of asset.	Rate.	REMARKS.
I. Buildings—		
(1) First class substantial buildings of selected materials.	2·5	Double these rates will be allowed for factory buildings.
(2) Second class buildings of less substantial construction.	5	
(3) Third class buildings of construction inferior to that of second class buildings but not including purely temporary erections.	7·5	
(4) Purely temporary erections such as wooden structures.	—	No rate is prescribed ; renewals will be allowed as revenue expenditure.
II. Furniture and Fittings—		
(1) General rate	6	
(2) Rate for furniture and fittings used in hotels and boarding houses.	9	
III. Machinery and Plant—		
(1) General rate	7	An extra allowance up to a maximum of 50 per cent of the normal allowance may be allowed by the Income-tax Officer where a concern claims such allowance on account of multiple shift working and can satisfy the Income-tax Officer that the normal allowance is insufficient. This applies to all concerns whether the general rate or any special rate applies to them but does not apply to an item of machinery or plant specifically excepted.

Class of asset.	Rate.	REMARKS.
(2) Special rates to be applied to the whole of the machinery and plant used in the following concerns :—		
A.—(*i*) Flour Mills	9	
(*ii*) Rice Mills	9	
(*iii*) Bone Mills		
(*iv*) Sugar Works*		*Replacement of Rollers will be allowed.
(*v*) Distilleries		
(*vi*) Ice Factories	9	
(*vii*) Aerating Gas Factories ..		
(*viii*) Match Factories		
(*ix*) Tea factories		
(*x*) Shoe and other leather goods factories.		
B.—(*i*) Paper Mills		
(*ii*) Strawboard Mills		
(*iii*) Ship building and Engineering works		
(*iv*) Iron and Brass Foundries ..		
(*v*) Aluminium Factories		
(*vi*) Electrical Engineering works ..		
(*vii*) Motor car repairing works ..		
(*viii*) Internal combustion Engines repairing works.		
(*ix*) Galvanzing works		
(*x*) Patent stone works		
(*xi*) Oil extraction factories ..		
(*xii*) Chemical works ..		
(*xiii*) Soap and candle works ..		
(*xiv*) Lime works		
(*xv*) Saw Mills		
(*xvi*) Tin and can making works ..		
(*xvii*) Dyeing and bleaching works ..		
(*xviii*) Cement works using rotary kilns.		
(*xix*) Rod Mills		
(*xx*) Hydraulic Presses		
(*xxi*) Brick manufacture	10	
(*xxii*) Tile making industry ..		
(*xxiii*) The manufacture of vegetable ghee.		
(*xxiv*) The manufacture of optical instruments.		
(*xxv*) Coke manufacture		
(*xxvi*) The manufacture of concrete pipes.		
(*xxvii*) Glass factories		
(*xxviii*) Telephone operating concerns ..		
(*xxix*) Wire and nail making Mills ..		
(*xxx*) Iron and Steel Industry (Blast furnace plant, steel-making plant, steel rolling plant, forges, generators, boilers and sheet mills).		
(*xxxi*) Tanneries		
(*xxxii*) Silk manufacturing—weaving machinery worked by electric motors including winding machines, twisting frames, doubling machines, pirn winding machines, warping machines, looms, stentering machines and hydro extractors.		
C.—(*i*) Rubber goods factories—		
(*a*) General machinery and plant..	12	
(*b*) Moulds*	40	*No extra allowance for multiple shift working will be given.
(3) Special rates to be applied to other machinery and plant.		
A.—Ropeway structures—		
(*i*) Trestle and Station steel work ..	6	
(*ii*) Driving and tension gearing ..	10	
(*iii*) Carriers	12	
(*iv*) Ropeway ropes and trestle sheaves and connected parts.	30	

Class of asset.	Rate.	REMARKS.
B.—Salt works—		
(*i*) Machinery, plant, locomotives, wagons and rolling stock.	15	
(*ii*) Barges and floating plant	10	
(*iii*) General plant and machinery used in Engineering shops.	10	
(*iv*) Reservoirs, condensers, salt pans, delivery channels and piers, if constructed of masonry, concrete cement, asphalt or similar materials.	6	
NOTE.—Repairs to similar works made of earth will be allowed as revenue expenditure.		
(*v*) Piers, quays and jetties constructed entirely or mainly of steel.	7·5	
(*vi*) Piers, quays and jetties constructed entirely or mainly of wood.	12	
(*vii*) Pipe lines for conveying brine if constructed of masonry, concrete cement, asphalt or similar materials.	12	
C.—Electrical machinery—		
(*i*) Batteries	20	
(*ii*) Other electrical machinery including electrical generators, motors (other than tramway motors), switch-gear and intsruments, transformers and other stationary plant and wiring and fittings of electric light and fan installations.	10	
(*iii*) Under-ground cables and wires ..	7·5	
(*iv*) Over-head cables and wires ..	5	
(*v*) X-Ray and Electro-therapeutic apparatus and accessories thereto.	20	
D.—Machinery used in the production and exhibition of cinematograph films—		
(*i*) Recording equipment, reproducing equipment, developing machines, printing machines, editing machines, synchronisers and studio lights.	20	
(*ii*) Projecting equipment of film exhibiting concerns.	20	
E.—Electric supply undertakings—		
(*i*) Electric plant, machinery, boilers ..	10	
(*ii*) Hydro-Electric concerns—hydraulic works, pipe lines and sluices.	2·5	
F.—Electric tramways—		
(*i*) Permanent way—		
(*a*) Not exceeding 50,000 car miles per mile of track per annum.	9	
(*b*) Exceeding 50,000 and not exceeding 75,000 car miles per mile of track per annum.	10	
(*c*) Exceeding 75,000 and not exceeding 125,000 car miles per mile of track per annum.	12	
(*d*) Exceeding 125,000 car miles per mile of track per annum.	15	
(*ii*) Cars—Car trucks, car bodies, electrical equipment and motors.	9	
(*iii*) General plant, machinery and tools ..	7	
G.—Tramways run by internal combustion—		
(*i*) Permanent way	The same rates as have been prescribed for the permanent way of electric tramways.	
(*ii*) Tramcars including engines and gears	10	
H.—Mineral oil concerns—		
Refineries—		
1. Boilers	10	
2. Prime movers	10	
3. Process plant	12	

Class of asset.	Rate.	REMARKS.
Field Operations—		
1. Boilers	10	
2. Prime movers	10	
3. Process plant	12	
except for the following items—		
1. Below ground	100	
2. Above ground—		
(a) Portable boilers, drilling tools, well-head tanks, rigs, etc.	30	
(b) Storage tanks	10	
(c) Pipe lines—		
(i) Fixed boilers	10	
(ii) Prime movers	12	
(iii) Pipe line	10	
Distribution—		
1. Returnable packages	..	Cost of packages actually used up may be allowed as a revenue charge.
2. Kerbside pumps including underground tanks and fittings.	15	
I.—Ships—		
(i) Ocean—		
(a) Steamer	4	Depreciation will be allowed on the orginal cost.
(b) Sail or tug	4	Ditto ditto.
(ii) Inland—		
(a) Steamers	10	
(b) Tug boats	10	
(c) Iron or steel flats for cargo ..	10	
(d) Wooden cargo boats up to 50 tons capacity.	10	
(e) Wooden cargo boats over 50 tons capacity.	10	
(f) Motor launches	12·5	
**(g) Speed boats	20	
J.—Mines and quarries—		
(i) Machinery—		
(a) Surface and under-ground machinery (except electrical machinery), head gear, moving parts and rails.	12	
(b) Boilers and head gears (excluding moving parts.	8	
(ii) Coal tubs, winding ropes and haulage ropes.	..	Renewals will be allowed.
(iii) Shafts and inclines	7	
(iv) Portable under-ground machinery ..	25	
(v) Safety lamps	..	Cost of lamps actually used up will be allowed.
(vi) Tramways on the surface (excluding rails).	10	
K.—Aeroplanes—		
(i) Aircraft	30	
(ii) Aero-engines	40	
(iii) Aerial photographic apparatus ..	25	
L.—(i) Textile machinery excluding silk manufacturing machinery—		
(a) Cotton	9	
(b) Jute excluding generating plant ..	9	
(ii) Ginning and pressing machinery ..	9	
M.—(i) Air compressors and pneumatic machinery.	10	
(ii) Electro-plating and Electro-welding plant.	10	
(iii) Newspaper production plant and machinery.	10	
(iv) Air conditioning machinery	10	
(v) Locomotives, rolling stock, tramways, and railways used by concerns excluding railway concerns.	10	

**" Speed Boat " means a motor driven boat by a high speed internal combustion engine capable of propelling the boat at a speed exceeding 15 miles per hour in still water and so designed that when running at speed it will plane, i.e, its bow will rise from the water.

Class of asset.	Rate.	REMARKS.
N.—(*i*) Tube-well boring plant .. .. (*ii*) Concrete pile driving machines .. (*iii*) Weighing machines.. .. .. (*iv*) Works instruments.. .. .. (*v*) Automatic and semi-automatic machine tools. (*vi*) Precision machine tools, e.g., grinding machine.	12	
O.—(*i*) Calculating machines .. .. (*ii*) Typewriters .. .. .. (*iii*) Neo Post Franking Machines .. (*iv*) Accounting machines .. .. (*v*) Other office machinery .. .. (*vi*) Sewing and knitting machines employed in the manufacture of hosiery and woollen goods. (*vii*) Sewing and stitching machines for canvas or leather. (*viii*) Refrigeration plant, containers, etc. .. (*ix*) Road making plant and machinery .. (*x*) Artifocial silk manufacturing machinery* (*xi*) Surgical instruments	15	*Replacement of wooden parts of plant and machinery will be allowed as a revenue charge.
P.—(*i*) Indigenous sugar cane crushers (Kohlus and Belans).	18	
Q.—Motor cars	20	
R.—(*i*) Moulds used in the manufacture of concrete pipes.	25	
(*ii*) Motor taxis, motor lorries and motor buses.	25	

R. L. GUPTA,

First Secretary, Central Board of Revenue.

FROM THE " GAZETTE OF INDIA ", NEW DELHI, SATURDAY, APRIL 13, 1940.

LEGISLATIVE ASSEMBLY DEPARTMENT

NOTIFICATION.

New Delhi, the 8th April, 1940.

No. 1276-G.—The services of Sheikh Masud Aziz, Deputy Superintendent of Police, Punjab, who was appointed temporarily as Watch and Ward Officer of the Legislative Assembly, are replaced at the disposal of the Punjab Government, with effect from the afternoon of the 6th April, 1940.

MD. RAFI,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

New Delhi, the 11th April, 1940.

No. 204/37.—In exercise of the powers conferred by rule 1, read with clause (*a*) of rule 8B, or Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government is pleased to authorise the officers specified in the Schedule annexed hereto to sign and verify plaints or written statements in any suit by or against the Secretary of State or the Central Government.

SCHEDULE.

Principal Information Officer, Home Department.

The Secretary to the Federal Public Service Commission.

Deputy Secretary to the Government of India, External Affairs Department.

Accounts and Audit Department.

Auditor-General of India.

All Accountants-General and Comptrollers.

Chief Auditors and Government Examiners of Railway Accounts.

Audit Officer, Indian Stores Department.

Director of Railway Audit.

Director of Audit, Defence Services.

Mint Masters, Bombay and Calcutta.

Master, Security Printing, India.

Managers of the Public Debt offices at Calcutta, Bombay, Madras and Delhi, in suits relating to the administration of public debt.

Governor, Reserve Bank of India.

Military Accounts Department.

Military Accountant-General.

Controller of Military Accounts, Northern Command, Rawalpindi.

Controller of Military Accounts, Eastern Command, Meerut.

Controller of Military Accounts, Southern Command, Poona.

Controller of Military Accounts and Pensions, Lahore.

Controller of Army Factory Accounts, Calcutta.

Controller of Accounts, Air Forces, Ambala.

Controller of Naval Accounts, Bombay.

Customs Department.

Collector of Customs, Calcutta.

Collector of Customs, Madras.

Collector of Customs, Bombay.

Collector of Customs, Karachi.

Income-tax Department.

Commissioner of Income Tax, Madras.

Commissioner of Income Tax, Bombay.

Commissioner of Income Tax, Bengal.

Commissioner of Income Tax, Central and United Provinces.

Commissioner of Income Tax, Punjab, N.-W. F. and Delhi Provinces.

Commissioner of Income Tax, Bihar and Orissa.

Commissioner of Income Tax, Assam.

Commissioner of Income Tax (Central).

Central Excises and Salt Department.

Collector, Central Excises and Salt, North-Western India.

Collector, Central Excises and Salt, North-Eastern India.

Collector of Salt Revenue, Madras.

Collector of Salt Revenue, Bombay.

Opium Department.

Opium Agent and Manager, Opium Factory, Ghazipur.

Army.

General Officer Commanding, District.

Commander, Independent Brigade Area.

Commander, Brigade Area.

Commander, Brigade.

Officer Commanding, Station.

Officer Commanding, Unit.

Royal Indian Navy.

Flag Officer Commanding, Royal Indian Navy.

Chief of Staff.

Captain Superintendent of the Dockyard.

Commanding Officers of His Majesty's Indian Ships or Naval Shore Establishments.

Air Forces in India.

Air or other Officer Commanding, Group Headquarters.

Officer Commanding, Wing Headquarters.

Officer Commanding, Squadron.

Mercantile Marine Department.

Principal Officer, Mercantile Marine Department, Madras District, Madras.

Principal Officer, Mercantile Marine Department, Bombay District, Bombay.

Principal Officer, Mercantile Marine Department, Calcutta District, Calcutta.

Principal Officer, Mercantile Marine Department, Karachi District, Karachi.

Lighthouses and Lightships Department.

Superintendent of Lighthouses, Madras District, Madras.

Superintendent of Lighthouses, Bombay District, Bombay.

Superintendent of Lighthouses, Calcutta District, Calcutta.

Superintendent of Lighthouses, Karachi District, Karachi.

Patent Office, Calcutta.

Controller of Patents and Designs, Calcutta.

Department of Commercial Intelligence and Statistics.

Director General of Commercial Intelligence and Statistics, Calcutta.

Indian Stores Department.

Deputy Director of Administration and Intelligence, Indian Stores Department, Simla, New Delhi.

Controller of Purchase, Calcutta Circle, Indian Stores Department, Calcutta.

Controller of Purchase, Bombay Circle, Indian Stores Department, Bombay.

Controller of Purchase, Karachi Circle, Indian Stores Department, Karachi.

Metallurgical Inspector, Indian Stores Department, Tatanagar.

Superintendent, Government Test House, Indian Stores Department, Alipore, Calcutta.

Controller of Inspection, Calcutta Circle, Indian Stores Department, Calcutta.

Controller of Inspection, Bombay Circle, Indian Stores Department, Bombay.

Assistant Controller of Inspection, Upper Indian Circle, Indian Stores Department, Lahore.

Assistant Controller of Inspection, Karachi Circle, Indian Stores Department, Karachi.

Inspector-in-Charge, Cawnpore Branch, Indian Stores Department, Cawnpore.

Inspector-in-charge, Madras Branch, Indian Stores Department, Madras.

Indian Mercantile Marine Training Ship "Dufferin".

Captain Superintendent, Indian Mercantile Marine Training Ship "Dufferin", Bombay.

Medical and Public Health Departments.

Deputy Director General, Indian Medical Service.

Director, Central Research Institute, Kasauli.

Imperial Serologist, Calcutta.

Civil Surgeon, Simla West.

Civil Surgeon, Simla East.

Director, All-Indian Institute of Hygiene and Public Health, Calcutta.

Air Port Health Officer, Karachi.

Port Health Officer, Calcutta.

Port Health Officer, Bombay.

Port Health Officer, Karachi.

Port Health Officer, Chittagong.

Port Health Officer, Madras.

Port Health Officer, Cochin.

Port Health Officer, Vizagapatam.

Agricultural and Veterinary Departments.

Vice-Chairman, Imperial Council of Agricultural Research, New Delhi.

Agricultural Marketing Adviser to the Government of India, Delhi.

Director, Imperial Institute of Sugar Technology, Cawnpore.

Director, Imperial Agricultural Research Institute, New Delhi.

Director, Imperial Veterinary Research Institute, Muktesar.

Director of Dairy Research.

Imperial Dairy Expert, Bangalore.

Curator, Industrial Section of the Indian Museum, Calcutta.

Archæological Survey of India.

Director General of Archæology in India.

Deputy Director General of Archæology in India.

Superintendents, Archæological Survey of India.

Survey of India.

Surveyor General of India.

Directors, Survey of India.

Superintendents, Survey of India.

Superintendent, Mathematical Instrument Office.

Forests.

Inspector-General of Forests.

Director, Zoological Survey of India, Calcutta.

Librarian, Imperial Library, Calcutta.

Keeper of the Records of the Government of India, New Delhi.

Stationery and Printing Department.

Controller of Printing and Stationery, India, New Delhi.

Central Stationery Office, Calcutta and the Reserve Stamp Depot, Calcutta.

Deputy Controller, Stationery, Calcutta.

Government of India Press.

Manager, Government of India Press, Calcutta.

Manager, Government of India Press, New Delhi.

Manager, Government of India Press, Simla.

Central Forms Stores, Calcutta and the Government of India Forms Press, Calcutta,

Manager, Government of India Forms Press, Calcutta.

Government of India Forms Press, Aligarh.

Manager, Government of India Forms Press, Aligarh.

Central Publication Branch, Delhi and the Retail Book Shop Calcut'a.

Manager of Publications, Delhi.

Central Public Works Department.

Chief Engineer, Central Public Works Department, New Delhi.

Administrative Officer, Central Public Works Department, New Delhi.

All Divisional Officers, Central Public Works Department.

Director, Central Irrigation and Hydro-dynamic Research Station, Poona.

Conciliation Officer (Railways and Supervisor of Railway Labour.

Controller of Emigrant Labour, Shillong.

Director, Geological Survey of India, Calcutta.

Chief Inspector of Mines in India, Dhanbad.

Chief Inspector of Explosives in India, Calcutta.

Principal, Indian School of Mines, Dhanbad.

Civil Aviation Directorate.

Aerodrome Officers including Assistant Aerodrome Officers in charge of Aerodromes.

All-India Radio Department.

The Controller of Broadcasting.

Station Directors.

Indian Meteorological Department.

The Meteorologist, Meteorological Office, Alipore, Calcutta.

The Superintending Meteorologist, Upper Air Observatory, Agra.

The Meteorological Office, Karachi, Air Port, Drigh Road P. O. (Sind).

The Superintending Meteorologist (Administrative), Meteorological Office, Poona.

The Meteorologist, Colaba Observatory, Bombay.

The Director, Solar Physics Observatory, Kodaikanal Observatory, P. O. (South India).

Indian Posts and Telegraphs Department.

All Gazetted Officers.

Ports of Vizagapatam and Cochin.

The Administrative Officer, Vizagapatam Harbour.

The Administrative Officer and Harbour Engineer-in-Chief, Cochin Harbour.

S. H. ZAHEER,

Deputy Secretary to the Government of India.

SECRETARIAT OF THE GOVERNOR-GENERAL (REFORMS).

NOTIFICATION.

New Delhi, the 10th April, 1940.

No. F. 5/40-R.—The following Orders of the King's Most Excellent Majesty in Council are published for general information :—

THE GOVERNMENT OF INDIA (FAMILY PENSION FUNDS) (AMENDMENT) ORDER, 1939.

AT THE COURT AT BUCKINGHAM PALACE.

The 3rd day of November, 1939.

Present :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS in the exercise of the powers conferred by section two hundred and seventy-three of the Government of India Act, 1935, His Majesty in Council was pleased to make the Government of India (Family Pension Funds) Order, 1936 (hereinafter in this Order referred to as "the principal Order") :

AND WHEREAS by subsection (2) of section three hundred and nine of the said Act His Majesty in Council is empowered to revoke or vary any Order previously made by Him in Council under the said Act :

AND WHEREAS it is expedient, in consequence of the present emergency, to amend the provisions of the principal Order in certain respects :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the said Act, and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty, in the exercise of the powers conferred on Him as aforesaid and of all other powers enabling him in that behalf, is pleased by and with the advice of his Privy Council, to order and it is hereby ordered, as follows :—

1. This Order may be cited as "The Government of India (Family Pensionl Funds) (Amendment) Order, 1939."

2. After paragraph 5 of the principal Order the following paragraph shall be inserted :—

"5A. During the continuance in force of the Emergency Powers (Defence) Act, 1939, the provisions of the next preceding paragraph shall have effect subject to the following modifications :—

(a) it shall not be necessary for the Secretary of State so to exercise his powers as to secure that two of the Commissioners for each Fund are persons who are or have been subscribers to that Fund ; and

(b) the term of office of any Commissioner appointed after the coming into force of the Emergency Powers (Defence) Act, 1939, shall be such and subject to such conditions, as the Secretary of State may determine".

Rupert B. Howorth.

THE GOVERNMENT OF INDIA (ADAPTATION OF INDIAN LAWS) (AMENDMENT) ORDER, 1940.

AT THE COURT AT BUCKINGHAM PALACE.

The 7th day of March, 1940.

Present :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by section two hundred and ninety-three of the Government of India Act, 1935 (hereafter in the recitals to this Order referred to as " the Act "), His Majesty is empowered by Order in Council to provide that, as from such date as may be specified in the Order, any law in force in British India or in any part of British India shall, until repealed or amended by a competent Legislature or other competent authority, have effect subject to such adaptations and modifications a appear to His Majesty to be necessary or expedient for bringing the provisions of that law into accord with the provisions of the Act :

AND WHEREAS, in exercise of the said powers, an Order in Council called the Government of India (Adaptation of Indian Laws) Order, 1937 (hereafter in this Order referred to as " the principal Order ") has been made :

AND WHEREAS by subsection (2) of section three hundred and nine of the Act His Majesty is empowered to vary any Order in Council previously made under the Act :

AND WHEREAS it is expedient to amend certain directions contained in the principal Order in order that the Acts to which they relate may be brought into accord with the provisions of the Act as amended by section seven of the India and Burma (Miscellaneous Amendments) Act, 1940 :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the Act, and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty in the exercise of the said powers and of all other powers enabling Him in that behalf is pleased by and with the advice of His Privy Council to order, and it is hereby ordered, as follows :—

1. This Order may be cited as "The Government of India (Adaptation of Indian Laws) (Amendment) Order, 1940. "

2. The Schedules to the principal Order shall be modified as directed in the Schedule to this Order, and shall have effect as so modified from the first day of April, nineteen hundred and forty.

Rupert B. Howorth.

THE SCHEDULE.

MODIFICATIONS OF SCHEDULE I TO THE PRINCIPAL ORDER.

For the directions relating to sections 4, 5, 7 and 15 of the Calcutta University Act, 1857 (II of 1857) substitute—

" Section 4.—For 'Governor of the Presidency of Fort William in Bengal' substitute 'Governor of Bengal'."

For the directions relating to the Punjab University Act, 1882 (XIX of 1882) substitute—

" Section 4.—For 'Lieutenant-Governor' substitute 'Governor'."

In the directions relating to the Indian Universities Act, 1904 (VIII of 1904),

(i) for the directions relating to sections 2, 8 and 27, substitute—

" Section 8.—For 'Chancellor, with the previous sanction of the Governor-General in Council, and' substitute 'Government'.

Section 27.—For 'Governor-General in Council' substitute 'Government'."

and

(ii) for the third direction relating to the First Schedule to the said Act substitute—

" for 'Chief Judge of the Chief Court of the Punjab' substitute 'Chief Justice of the High Court at Lahore'."

In the directions relating to the Patna University Act, 1917 (XVI of 1917)—

(i) omit the direction for the substitution throughout the Act of " Central Government " for " Local Government ";

(*ii*) for the direction relating to section 5 substitute—

"Section 5.—In subsection (1) for 'Governor of Bihar and Orissa' substitute 'Governor of Bihar'";

(*iii*) to the direction relating to section 8 add "and in clause (*iv*) (*b*) of the said subsection for 'the Orissa Division' substitute 'Orissa'," ; and

(*iv*) for the direction relating to Section 11, substitute—

"Section 11.—For 'and Orissa' substitute 'or in the Province of Orissa exclusive of those areas comprised therein which were transferred from the Presideney of Madras by the Government of India (Constitution of Orissa) Order, 1936'."

MODIFICATIONS OF SCHEDULE II TO THE PRINCIPAL ORDER.

In the directions relating to the Madras University Act, 1923 (Madras VII of 1923)—

(*i*) omit the direction for the substitution throughout the Act of "Central Government' for "Local Government" ; and

(*ii*) for the directions relating to sections 7, 9, 45 and 53, substitute—

"For section 7 substitute—

'*Visitation.*—7 (1) The Provincial Government shall have the right to cause an inspection to be made, by such person or persons as it may direct, of the University, its buildings, laboratories, libraries, museums, workshops and equipment and of any institutions maintained, recognised or approved by, or affiliated to, the University, and also of the teaching and other work conducted by the University, and to cause an inquiry to be made in respect of any matter connected with the University. The provincial Government shall in every case give notice to the University of its intention to cause such inspection or inquiry to be made and the University shall be entitled to be represented thereat.

(2) The Provincial Government shall communicate to the Senate and to the Syndicate its views with reference to the results of such inspection or inquiry and may, after ascertaining the opinion of the Senate and the Syndicate thereon, advise the University upon the action to be taken.

(3) The Syndicate shall report to the Provincial Government the action, if any, which is proposed to be taken, or has been taken, upon the results of such inspection or inquiry. Such report shall be submitted with the opinion of the Senate thereon and within such time as the Provincial Government may direct.

(4) Where the Senate or Syndicate does not within a reasonable time take action to the satisfaction of the Provincial Government, the Provincial Gonernment may, after considering any explanation furnished or representation made by the Senate or the Syndicate issue such directions as it may think fit, and the Senate and the Syddicate shall comply with such directions.'

Section 9.—Subsection (1) shall stand udmodified.

Section 45.—Omit the second sentence.

Section 53.—For 'the Legislative Council' substitute 'both Chambers of the Provincial Legislature'."

In the directions relating to the Andhra University Act, 1925 (Madras II of 1926)—

(i) omit the direction for the substitution throughout the Act of "Central Government" for "Local Government", and the directions relating to sections 19-A., 21, 37-A., and 47"; and

(ii) for the directions relating to sections 8 and 10 substitute—

"For section 8 substitute—

'*Visitation.*—8 (1). The Provincial Government shall have the right to cause an inspection to be made, by such person or persons as it may direct, of the University, its buildings, laboratories, libraries, museums, workshops and equipment, and of any institutions maintained by or affiliated to the University, and also of the teaching and other work conducted or done by the University, and to cause an inquiry to be made in respect of any matter connected with the University. The Provincial Government shall in every case give notice to the University of its intention to cause such inspection or inquiry to be made and the University shall be entitled to be represented thereat.

(2) The Provincial Government shall communicate to the Senate and to the Syndicate its views with reference to the results of such inspection or inquiry and may, after ascertaining the opinions of the Senate and Syndicate thereon, advise the University upon the action to be taken.

(3) The Syndicate shall, within such time as the Provincial Government may fix, report to it the action, if any, which is proposed to be taken, or has been taken, upon such advice. The report shall be accompanied by the opinion of the Senate thereon.

(4) The Provincial Government may, where action has not been taken by the University within a reasonable time to its satisfaction, after considering any explanation furnished or representation made by the Senate or the Syndicate, issue such directions as it may think fit, and the University shall comply with such directions.'

Section 10.—Sub section (1) shall stand unmodified."

(iii) after the direction relating to section 21 insert—

"Sections 23, 33 and 35.—For 'Governor-General in Council' substitute 'Provincial Government'.";

(iv) in the direction relating to section 36 for "Central" substitute "Provincial" and

(v) for the directions relating to sections 37 and 38 substitute—

"Section 37.—Omit clause (3).

Section 38.—Omit the second sentence."

MODIFICATIONS OF SCHEDULE III TO THE PRINCIPAL ORDER.

In the directions relating to the Bombay University Act, 1928 (Bombay IV of 1928)—

(i) omit the directions relating to sections 4A, 17 and 39;

(ii) for the direction relating to section 9 substitute—

"Section 9.—Subsection (1) shall stand unmodified."; and

(iii) in the directions relating to sections 12, 32, 39, 42 and 44 for "Central" substitute "Provincial".

MODIFICATIONS OF SCHEDULE V TO THE PRINCIPAL ORDER.

In the directions relating to the Agra University Act, 1926 (U. P. VIII of 1926)—

(i) for the directions relating to sections 6 and 8 substitute—

"For section 6 substitute—

'*Visitation.*—6 (1). The Provincial Government shall have the right to cause an inspection to be made by such person or persons as it may direct of the University and its buildings, and of any affiliated college or hostel, and also of the examinations, teaching and other work conducted or done by the University, and to cause an inquiry to be made in like manner in respect of any matter connected with the University. The Provincial Government shall in every case give notice to the University of its intention to cause an inspection or inquiry to be made and the Univers.ty shall be entitled to be represented thereat.

(2) The Provincial Government shall communicate to the Senate and the Executive Council its views with reference to the results of such inspection or inquiry and shall, after ascertaining the opinion of the Senate and the Executive Council thereon, advise the University upon the action to be taken.

(3) The Executive Council shall report to the Provincial Government the action, if any, which is proposed to be taken, or has been taken, upon the results of such inspection or inquiry. Such report shall be submitted, within such time as the Provincial Government may direct, through the Senate which may express its opinion thereon.

(4) Where the Executive Council does not within a reasonable time take action to the satisfaction of the Provincial Government, the Provincial Government may, after considering any explanation furnished or representation made by the Senate and the Executive Council, issue such directions as it may think fit, and the Executive Council shall comply with such directions.'

Section 8.—Subsection (1) shall stand unmodified."; and

(ii) for the directions relating to sections 33, 39 and 41 substitute -

"Section 38.—For 'Governor-General in Council' substitute Provincial Government'."

MODIFICATIONS OF SCHEDULE VIII TO THE PRINCIPAL ORDER.

For the direction relating to section 47 of the Nagpur University Act, 1923 (C. P. B. of 1923) substitute—

"Section 47.—For the 'Central Provinces, Berar or the Feudatory States of the Central Provinces' substitute 'the Central Provinces and Berar or of the States which at the commencement of this Act were Feudatory States of the Central Provinces', and after the third and fourth 'Central Provinces' insert 'and Berar'."

THE GOVERNMENT OF INDIA (ORISSA AND SIND GOVERNORS' ALLOWANCES AND PRIVILEGES) ORDER, 1940.

AT THE COURT AT BUCKINGHAM PALACE.

The 7th day of March, 1940.

Present:

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by paragraph 2 of the Third Schedule to the Government of India Act, 1935, it is provided that such provision shall be made for enabling the Governor-General and the Governors to discharge conveniently and with dignity the duties of their offices as may be determined by His Majesty in Council:

AND WHEREAS a draft of this Order was laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the said Act, and an address has been presented to His Majesty by both Houses of Parliament praying that an order may be made in the terms of this Order:

NOW, THEREFORE, His Majesty in exercise of the powers conferred on Him by the said paragraph and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. This Order may be cited as " The Government of India (Orissa and Sind Governors' Allowances and Privileges) Order, 1940 ".

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3.—(1) In the case of Orissa and Sind there shall be charged on the revenues of the Province, in addition to the amounts directed to be charged thereon by the Government of India (Governors' Allowances and Privileges) Order, 1936 :—

(a) as respects Orissa, during the period of three years beginning with the first day of April, nineteen hundred and forty, and

(b) as respects Sind, during the period of two years beginning with the said date,

such sums as the Secretary of State may authorize in respect of the provision and furnishing of the Governor's official residences; and the Governor shall exercise his individual judgment as respects the matters aforesaid, and he shall also exercise his individual judgment as to the amount to be included in any year in the estimates of expenditure laid before the Provincial Legislature for the purpose of giving effect to the provisions of this paragraph.

(2) In this paragraph " official residence " has the same meaning as in the said Order and " provision ", in relation to an official residence, includes the reconstruction, completion or improvement of a residence which, on the said first day of April, existed or was in course of construction.

RUPERT B. HOWORTH.

THE GOVERNMENT OF INDIA (HIGH COURT JUDGES) (AMENDMENT) ORDER, 1940.

AT THE COURT AT BUCKINGHAM PALACE.

The 7th day of March, 1940.

Present :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL

WHEREAS it is intended to constitute a Chief Court in the Province of Sind in place of the Court of the Judicial Commissioner in that Province :

AND WHEREAS in exercise of the powers conferred on Him by sections two hundred and twenty and two hundred and twenty-one of the Government of India Act, 1935, His Majesty in Council was pleased to make the Government of India (High Court Judges) Order, 1937, and to amend the same by the Government of India (High Court Judges) (Amendment) Order, 1937, by the Government of India (High Court Judges) (Amendment) Order, 1938, and by the Government of India (High Court Judges) (Amendment) Order, 1939, the Order as so amended being (hereafter referred to as " the principal Order ") :

AND WHEREAS by subsection (2) of section three hundred and nine of the said Act, His Majesty in Council is empowered to revoke or vary any Order previously made by Him in Council under the said Act :

AND WHEREAS it is expedient that the principal Order should be further amended both in other respects and in consequence of the establishment of the Chief Court in Sind :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the said Act, and an address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

NOW, THEREFORE, His Majesty, in the exercise of the said powers and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. This Order may be cited as " The Government of India (High Court Judges) (Amendment) Order, 1940. "

2. As from the date of the establishment of the Chief Court of Sind—

(*i*) in the First Schedule to the principal Order for the words "the Court of the Judicial Commissioner of Sind" there shall be substituted the words "the Chief Court of Sind";

(*ii*) in the Second Schedule to the principal Order for the words "Judicial Commissioner of Sind" where those words first occur there shall be substituted the words "Chief Judge of the Chief Court of Sind", and for the words "Judge of the Court of the Judicial Commissioner of Sind or of the North-West Frontier Province" in both places where those words occur, there shall be substituted the words "Judge of the Chief Court of Sind or of the Court of the Judicial Commissioner of the North-West Frontier Province".

3. In paragraph 2 of the principal Order—

in sub-paragraph (*1*) for clause (*iii*) of the definition of "actual service" the following shall be substituted, namely—

"(*iii*) joining time on transfer from one High Court to another or from the Federal Court to a High Court;

and, except in Rule 5, also includes—

(*iv*) time spent by a Judge on duty as an acting puisne Judge of the Federal Court; and

(*v*) joining time on transfer from a High Court to the Federal Court;"

in sub-paragraph (2)—

after the words "additional Judge" the words "and service as an acting Judge of the Federal Court" shall be inserted.

4. In paragraph 19 of the principal Order in clause (*b*) of sub-paragraph (3) after the words "High Courts" the words "or as acting Judge of the Federal Court" shall be inserted—

5. In the Third Schedule to the principal Order—

at the end of Part I the following new paragraph shall be inserted—

"9. For the purposes of this Part of this Schedule service as an acting Judge of the Federal Court shall be treated as though it were service rendered as Chief Justice (or, for the purposes of paragraph 8 as acting Chief Justice) of any Chartered High Court other than those at Calcutta and Nagpur."

in Part II in paragraph 3, for the words "other than that at Nagpur" there shall be substituted the words "(other than that at Nagpur) or as an acting Judge of the Federal Court, or partly in any one or more of the said Chartered High Courts and partly as an acting udge of the Federal Court."

RUPERT B. HOWORTH.

THE GOVERNMENT OF INDIA (FEDERAL COURT) (AMENDMENT) ORDER, 1940.

AT THE COURT AT BUCKINGHAM PALACE.

The 7th day of March, 1940.

Present:

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS, in exercise of the powers conferred on Him by section two hundred and one of the Government of India Act, 1935, His Majesty in Council was

pleased to make the Government of India (Federal Court) Order, 1937 (hereinafter referred to as " the principal Order ") :

AND WHEREAS by subsection (2) of section three hundred and nine of the said Act His Majesty in Council is empowered to revoke or vary any Order previously made by Him in Council under the said Act :

ANT WHEREAS it is expedient that the principal Order should be amended :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the said Act, and an address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW, THEREFORE, His Majesty, in the exercise of the said powers and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :

1. This Order may be cited as " The Government of India (Federal Court) (Amendment) Order, 1940 ",

2. In paragraph 2 of the principal Order—

" in sub-paragraph (1), in the definition of " Judge " after the word " and " where it secondly occurs the words " in this paragraph and in paragraphs 5, 17, 18, 22 and 23 but not otherwise " shall be inserted ;

in the definition of " puisne Judge " for the word " and " the words " but not " shall be substituted.

3. In paragraph 5 of the principal Order the words " or an acting Judge " shall be omitted.

RUPERT B. HOWORTH.

THE GOVERNMENT OF INDIA (DISTRIBUTION OF REVENUES) (AMENDMENT) ORDER, 1940.

AT THE COURT AT BUCKINGHAM PALACE.

The 7th day of March, 1940.

Present :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS, in exercise of the powers conferred on Him by sections one hundred and thirty-eight, one hundred and forty and one hundred and forty-two of the Government of India Act, 1935 (hereafter in this Order referred to as " the Act "), His Majesty in Council was pleased to make the Government of India (Distribution of Revenues) Order, 1936 (hereafter in this Order referred to as " the principal Order ") :

AND WHEREAS, by subsection (2) of section three hundred and nine of the Act, His Majesty in Council is empowered to revoke or vary any Order previously made by Him in Council under the Act :

AND WHEREAS a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of section three hundred and nine of the Act and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order,

NOW, THEREFORE, His Majesty, in exercise of the said powers and of all other powers enabling Him in that behalf, is pleased by and with the advice of His Privy Council to order, and it is hereby ordered, as follows :—

1. This order may be cited as "The Government of India (Distribution of Revenue) (Amendment) Order, 1940".

2. The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. In sub-paragraph (1) of paragraph six of the principal Order, for the words "shall, in each of those years, be" there shall be substituted the words "shall be (*i*) in the first and second of those years," and at the end of the sub-paragraph there shall be inserted the words "and (*ii*) in the third, fourth and fifth of those years, four and a half crore of rupees".

4. This Order shall be deemed to have had effect from the first day of April, nineteen hundred and thirty-nine.

RUPERT B. HOWORTH.

V. P. MENON,

Deputy Secretary to the Governor-General (Reforms).

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 11th April, 1940.

No. D./1930-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 29th March, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(*a*) Legal Tender in India	13,33,28,000
Deposits :—		(*b*) Legal Tender in Burma only	32,94,000
(*a*) Government—		Rupee Coin	6,47,000
(1) Central Government of India.	8,22,39,000	Subsidiary Coin	4,27,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	3,47,06,000	(*a*) Internal	—
(3) Other Government Accounts.	10,55,67,000	(*b*) External	—
(*b*) Banks	17,59,35,000	(*c*) Government Treasury Bills	1,19,84,000
(*c*) Others	97,49,000	Balances held abroad*	28,49,12,000
Bills payable	8,83,000	Loans and Advances to Governments	—
Other Liabilities	1,47,46,000	Other Loans and Advances	18,30,000
		Investments	7,76,33,000
		Other Assets	97,70,000
	52,38,25,000		52,38,25,000

*Includes Cash and Short-term Securities.

Dated the 3rd day of April, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 29th day of March, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	13,66,22,000		A. Gold Coin and Bullion :—		
			(a) Held in India ..	41,54,48,000	
Notes in circulation :—			(b) Held outside India	2,86,98,000	
(a) Legal Tender in India.	2,25,10,31,000		Sterling Securities ..	1,13,50,11,000	
(b) Legal Tender in Burma only.	13,44,70,000				
			Total of A ..	..	1,57,91,57,000
Total Notes issued ..		2,52,21,23,000	B. Rupee Coin ..	..	55,94,25,000
			Government of India Rupee Securities.	..	38,35,41,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,52,21,23,000	Total Assets	..	2,52,21,23,000

Ratio of Total of A to Liabilities: 62·612 per cent.

Dated the 3rd day of April, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

No. F.-6 (56)-R.-II/39.—The following amendments to the Civil Service Regulations made by the Secretary of State are published for general information :—

F-7011/40.—I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in exercise of the powers conferred upon me by sections 247 and 250 (2) of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendments in the Civil Service Regulations and direct that they shall have effect from the 1st April, 1937 :—

In the provisos to Articles 933-A and 983 of the said Regulations, after the word "India" wherever it occurs, the words "or Burma" shall be inserted.

Given under my hand this 13th day of February, 1940.

ZETLAND,
One of His Majesty's Principal Secretaries of State.

R. S. SYMONS,
Deputy Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi, the 13th April, 1940.

No. 20.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to cancel the notifications of the Government of India in the Finance Department (Central Revenues), Nos. 36, 37 and 38-Customs, dated the 26th May, 1934.

M. SLADE,
Joint Secretary to the Government of India.

SALT.

The 6th April, 1940.

No. 9.—In exercise of the powers conferred by clause (*a*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to cancel the rule published with the notification of the Government of India in the Finance Department (Central Revenues) No. 7-Salt, dated the 30th March, 1940.

J. F. SHEEHY,

Joint Secretary to the Government of India.

The 6th April, 1940.

No. 10.—In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the rule published with the notification of the Government of India in the Finance Department (Central Revenues), Salt, No. 8, dated the 30th March, 1940, the Central Government is pleased to make the following rule, namely :—

Rule.

The duty imposed on salt under section 7 of the Indian Salt Act, 1882 (XII of 1882) read with section 2 of the Finance Act, 1940 (XVI of 1940), is hereby reduced—

(*a*) in the case of *sitta* removed from saltpetre refineries in the Punjab, the Province of Delhi, the United Provinces or Ajmer-Merwara or in the Districts of Bihar and Orissa in which the Indian Salt Act, 1882 (XII of 1882) is in force, to one anna per maund of 82-2/7 pounds avoirdupois, and

(*b*) in the case of salt (other than *sitta*) removed from saltpetre refineries in the aforesaid territories, to eight annas per maund of 82-2/7 pounds avoirdupois.

Explanation.—"*Sitta*" means impure salt which is not fit for human consumption.

The 13th April, 1940.

No. 11.—In exercise of the powers conferred by section 27 of the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues) No. 14-Salt, dated the 11th July, 1936, namely :—

In the Schedule annexed to the said notification, to the entries under the head "5. Bakarganj" and the sub-heading "2. *Patuakhali sub-Division*" the following entry shall be added, namely :—

"(*e*) Kalapara Thana."

R. L. GUPTA,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

EXPORT CESSES.

New Delhi, the 13th April, 1940.

No. 309 (1)-Tr. (I. E. R.)/39.—In exercise of the powers conferred by sub-section (2) of section 4 of the Indian Tea Cess Act, 1903 (IX of 1903), the Central Government is pleased, on the recommendation of the Terai Indian Planters' Association, to appoint Mr. T. P. Banerjee, Simulbari Tea Company, Limited, Simulbari (Darjeeling) to be a member of the Indian Tea Market Expansion Board, with effect from the 15th April, 1940.

No. 309 (1)-Tr. (I. E. R.)/39.—In pursuance of subsection (2) of section 1 of the Indian Tea Cess (Amendment) Act, 1939 (XXVII of 1939), the Central Government is pleased to appoint the 15th April, 1940, as the date on which the said Act shall come into force.

H. C. PRIOR,

Additional Secretary to the Government of India.

DEFENCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 13th April, 1940.

Part A.

No. 506.—The following retirements are permitted, subject to His Majesty's approval :—

INDIAN MEDICAL SERVICE.

Lt.-Col. M. L. Puri, L.M.S. (Pb.), L.R.C.P. & S. (Edin.), L.R.F.P.S. (Glasg.). Dated 13th April, 1940.

Part B.

CANTONMENTS--REGULATIONS.

No. 524.—The following bye-laws for the regulation and control of *Nanbais'* shops and eating houses in the Campbellpore Cantonment, framed by the Cantonment Board, Campbellpore, in exercise of the powers conferred by clause (*14*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. An eating house means a building or shop which is used for selling cooked articles of food and where accommodation is also provided for person or persons visiting the place for partaking of food. It includes also a *Nanbais'*, *rotiwala*, *tandoor walla's* shops, *dhaba*, and *kabab walla's* shops.

2. No person shall establish an eating house or cause an eating house to be established within 100 feet of any cowshed, stable, public latrine or public dust bin.

3. The floor of all eating houses shall be of impervious material and be so laid as to drain in one direction and the drain shall be connected with a soakage pit or with a public drain.

4. The place used for cooking (cook-room) shall have a cemented floor and a fire place and shall also have a proper chimney for the escape of smoke and adequate ventilation.

5. The fire place, *i.e.*, *bhatti* or *chullah* of the shop shall be placed inside the shop at least 5 feet away from the road. No fire shall be allowed on the edge of the road or over a drain.

6. A proper washing place for the cleaning of utensils used in the preparation and service of food, shall be provided, and satisfactory arrangements for the disposal of water shall be made. All utensils after being washed shall be rinsed in a solution of potassium permanganate which shall be ready for use in a basin or earthen *nand*.

7. All copper and brass utensils shall be tinned monthly without fail.

8. Clean and sanitary storage arrangements shall be made for drinking water and such articles of food as meat, fish, milk, or other articles of food.

9. All appliances (including furniture) used in the premises shall be kept clean.

10. The entire premises shall be kept in a clean and sanitary condition and in good repair.

11. The *Nanbais'* shops shall keep a metal bin or metal bins with cover/covers for the storage of waste food and sweepings of the premises.

12. During an epidemic all eating houses and *Nanbais'* shops, etc., shall comply with all instructions and restrictions as issued by the Health Officer and the Executive Officer in respect of—

(*a*) the preparation of any food ;

(*b*) disinfecting utensils used in the preparation and sale of all articles of food ;

(c) any other measures considered necessary by the medical and health authorities to prevent the spread of disease.

13. All the servants of the shop shall be examined by the Health Officer at least twice yearly or as the necessity demands.

14. It shall be the duty of the licensee to immediately inform the Executive Officer or the Health Officer of any cases of infectious disease occurring in his shop at any time.

15. Earthenware *ghara, matkas, nand* or any other utensils meant for the storage of water for drinking or any other purpose shall be emptied and refilled at least every 24 hours. They shall be replaced whenever any of them is declared by the Executive Officer or the Health Officer to have become unfit for storing drinking water.

16. A breach of any of these bye-laws shall, on conviction by a magistrate, be punishable with a fine which may extend to ten rupees and in the case of a continuing breach, with a further fine which may extend to one rupee for every day after the date of the first conviction during which the offender is found to have persisted in the breach.

No. 525.—The following bye-laws for the prevention of the spread of infectious or contagious diseases and for the segregation, removal or destruction of animals suffering from any infectious or contagious disease in the Ambala Cantonment, made by the Cantonment Board, Ambala, in exercise of the powers conferred by clauses (30) and (31) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by sub section (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. No person shall knowingly purchase or retain without proper disinfection any clothing found on the dead body of a person who died of small-pox, plague, cholera or any other infectious or contagious disease.

2. On the occurrence of the outbreak of any infectious disease among the cattle or animals kept within the limits of the Ambala Cantonment, the owners of such cattle or animals shall immediately inform the Executive Officer of the Ambala Cantonment of the fact and shall segregate the animals affected pending his orders.

3. The Executive Officer may order the segregation in, or the removal or exclusion from, the Cantonment, at the cost of the owner, or if the owner is from poverty or any other cause unable effectually to carry out any such requisition, at the cost of the Cantonment Fund, of any animal suffering, or reasonably suspected to be suffering, from an infectious or contagious disease and may order, if so advised by a veterinary officer or the Cantonment Health Officer, the destruction of such animal.

Provided that before sanctioning the destruction of any animal reasonably suspected to be suffering from an infectious or contagious disease, the Executive Officer on the advice of the Cantonment Health Officer, may in his discretion, by an order in writing, direct that such animal be kept under observation, for such number of days as may be specified in his order, for the purpose of determining whether or not such animal is really suffering from an infectious or contagious disease, and should or should not be destroyed.

4. No compensation shall be payable for the destruction under bye-law 3 of any animal unless in the opinion of the Executive Officer, after such inquiry as he may think fit, the animal destroyed was not suffering from a disease which was likely to prove fatal in the near future and was in a condition in which it could have been used without cruelty by its owner. If compensation is awarded it will not exceed the market value of the animal at the time of its destruction.

5. Any person committing a breach of any of these bye-laws shall, on conviction by a magistrate, be punishable with fine which may extend to one hundred rupees and, in case of a continuing breach, with an additional fine which may extend to twenty rupees for every day during which such breach continues after conviction for the first such breach.

No. 526.—The following draft of a further amendment to the Cantonmen Land Administration Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), is published, as required by sub section (*1*) of the said section, for the information of

all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 13th May, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

In Schedule V to the said Rules, under the heading "Grant Register—Building sites" entries 6 to 16 shall be re-numbered as entries 7 to 17, respectively, and before entry 7 as so re-mumbered, the following entry shall be inserted, namely :—

"6. Order of the Central Government or the appointed authority under Rule 19.

[Not applicable to areas declared by notification under section 43-A of the Cantonments Act, 1924 (II of 1924) to be bazaar areas]".

No. 527.—In exercise of the powers conferred by sub section (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to fix the 1st May, 1940, as the date on which the ordinary election of a member of the Cantonment Board, Amritsar, shall be held.

No. 528.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Dalhousie, by reason of the acceptance by the Central Government of the resignation of Condr. C. G. H. Miller, R.I.A.S.C.

No. 529.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), Lt. M. N. Slade, Somerset L. I., is nominated a member of the Cantonment Board, Dalhousie, *vice* Condr. C. G. H. Miller, R.I.A.S.C., resigned.

No. 536.– In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Multan, by reason of the acceptance by the Central Government of the resignation of Condr. W. J. Sparrow, R.I.A.S.C.

No. 537.—In pursuance of the provision of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), Capt. S. M. Boyle, Green Howards, is nominated a member of the Cantonment Board, Multan, *vice* Condr. W. J. Sparrow, R.I.A.S.C., resigned.

No. 542.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Sialkot, by reason of the acceptance by the Central Government of the resignation of Lt.-Col. C. P. Clarke, 10/16 Punjab R.

No. 543.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is hereby notified that Lt.-Col. E. A. Stead, M.C., 10/12 F.F.R., has been nominated by the Officer Commanding-in-Chief, Northern Command, under the provisions of clause (*a*) of subsection (*4*) of the said section to be a member of the Cantonment Board, Sialkot.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 8th April, 1940.

No. 406-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After rule 114 of the said Rules, the following rule shall be inserted, namely—

Winding up of companies which are enemy firms.

114-A. (*1*) The Central Government may by order direct the winding up of a company which is an enemy firm.

VII of 1913.

(*2*) An order made under sub-rule (*1*) shall, on notification in the official Gazette, have effect as if it were a winding up order made by a Court under the Indian Companies Act, 1913, and the provisions of that Act relating to winding up by the Court, and of the rules made thereunder, subject to such exceptions, additions and modifications as the Central Government may by general or special order prescribe, shall apply to the winding up of the company.

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF SUPPLY.

NOTIFICATION.

New Delhi, the 11th April, 1940.

No. 19.—In amplification of the Notification of the Government of India in the Department of Supply, No. 17, dated the 20th March, 1940, it is now hereby notified for general information that the complete list of the various classes of steel to be subject to quota control will be as under :—

(*a*) Ingots, billets, blooms, and slabs.

(*b*) Plates, medium plates, angles, channels, tees, joists, piling sections, other sectional material, rounds, rods, squares, hexagons, flats, other sections and shapes (and whether black or bright) rails, sleepers, fishplates, soleplates.

(*c*) Sheets, coated and uncoated, less than 3 mm. thick including galvanized, lead-coated and cellactite sheets.

(*d*) Tinplates, terne plates, black plates, silver finished plates.

(*e*) Shell steel.

(*f*) Steel tubes and pipes (including imported hollows).

(*g*) Hoops, strip (whether coated or uncoated and whether hot or cold rolled).

(*h*) Tyres, axles, wheels.

(*i*) Steel castings, forgings, stampings.

(*j*) Colliery arches, and accessories therefor, pit props.

(*k*) Steel bolts, nuts, studs, washers, rivets, and screws.

(*l*) Railway springs (whether laminated or coiled).

(*m*) Wire rods, coated or uncoated, wire, whether plain or barbed, wire rope, wire strand, wire netting, wire chain link fencing, wire mesh, wire nails, excluding boot and shoe grindery, wire staple, excluding machine staple.

2. Detailed instructions regarding applications for the grant of Quota Recommendation Certificates and the procedure to be followed can be obtained from :—

(1) The Controller of Supplies, Bengal, Calcutta.

(2) The Controller of Purchase, Indian Stores Department, Bombay.

(3) The Controller of Purchase, Indian Stores Department, Karachi.

(4) The Assistant Controller of Inspection, Indian Stores Department, Madras.

(5) The Department of Supply, New Delhi/Simla.

E. WOOD,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATIONS

New Delhi, the 11th April, 1940.

No. Mails-152/39.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the, following further amendment shall be made in the Indian Post Office Rules 1933, namely :—

To the entries in the *Schedule of Air Mail Fees* appended to sub-rule (*2*) of rule 6 of the said Rules, the following entries shall be added, namely :—

" (xl) India-France-U. S. A.	1 14 0	0 12 0
(xli) India-France-Canada.	1 10 0	0 10 0 "
	(inclusive of postage)	

POSTS AND TELEGRAPHS.

The 8th April, 1940.

No. F. M.-67/37-II.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

For rule 215, the following rule shall be substituted, namely :—

215, (1) Gratuities shall be payable to the masters of ships, not being mail ships, in respect of postal articles and mail bags or other containers received by them for conveyance on behalf of the Post Office, at the following rates, namely :—

	Rs.	A.	P.	
Letters and postcards	1	3	0	per pound.
Packets	0	2	0	per pound.
Parcels	0	1	0	per pound.
Mail-bags and other containers	0	1	0	per pound.

(2) In calculating gratuities payable under sub-rule (*1*) fractions of an anna not exceeding one-half shall be ignored and fractions of an anna exceeding one-half shall be counted as one anna.

ROADS.

The 9th April, 1940.

No. R-111.—In exercise of the powers conferred by subsection (*1*) of section 92 of the Motor Vehicles Act, 1939 (IV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Motor Vehicles International Circulation Rules, 1933, the same having been previously published as required by subsection (*1*) of section 133 of the said Act, namely :—

In rule 2 of the said Rules, clause (*iv*) shall be omitted and clause (*v*) shall be re-numbered as clause (*iv*).

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 11th April, 1940.

No. M.-955.—In exercise of the powers conferred by section 30-A of the Indian Mines Act, 1923 (IV of 1923), the Central Government is pleased to direct that the following amendments shall be made in the Coal Mines Rescue Rules, 1939, the same having been previously published as required by subsection (*1*) of section 31 of the said Act, namely :—

In sub-rule (*2*) of rule 27 of the said Rules—

(*i*) in clause (*a*) for the words "at the junction of the Jharia and Sijua roads near the Imperial Bank of India", the words "within a radius of four miles from the Dhanbad Railway station" shall be substituted ;

(*ii*) in clause (*b*) for the words "near Asansol" the words "within a radius of five miles from the Asansol Railway station" shall be substituted.

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, APRIL 26, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, MARCH 9, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 9th March, 1940.

No. 74 (11)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules and in partial supersession of the Notification of the Government of India in the Department of Commerce, No. 74 (2)-Tr. (W.)/39, dated the 3rd February, 1940, the Central Government is pleased to order that all property moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm known as Rotas Industries Bakelite Factory, Sion Bridge, Bombay, which was vested in the Custodian of Enemy Property for British India by the said Notification, shall cease to vest in the said Custodian of Enemy Property, and shall re-vest in the said firm.

A. H. LLOYD,

Secretary to the Government of India.

IMPORT AND EXPORT REGULATIONS.

The 9th March, 1940.

No. 202 (4)-Tr. (I.E.R.)/39.—In pursuance of section 13 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government, after consulting the Indian Tea Licensing Committee, is pleased to declare that the Indian Export allotment of tea for the financial year 1940-41 shall be 364,080,770 pounds avoirdupois, being ninety-five per cent. of India's standard export figure.

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, MARCH 23, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 23rd March, 1940.

No. 74-(10) Tr.-(W)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm known as N. V. Overzeesche Kali Export Maatschappij, 8, Infantry Road, Bangalore (Registered office in Amsterdam, Holland), do vest in the Custodian of Enemy Property for British India.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, FRIDAY, APRIL 19, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 18th April, 1940.

No. 145-M.P.—In exercise of the powers conferred by subsection (1) of section 5 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), the Central Government is pleased to constitute National Service Advisory Committees for the areas specified in the first column of the Schedule hereto annexed in the places specified in the corresponding entries in the second column of the said schedule :—

SCHEDULE.

Area.	Place.	Area.	Place
P. & A. Military District	Calcutta.	Kohat Military District	Lahore.
Madras Military District	Madras.	Waziristan Military District	Lahore.
Bombay Military District	Bombay,	Lucknow Military District	Cawnpore
Deccan Military District, excluding Jubbulpore (Independent) Military Area.	Bombay.	Meerut Military District, excluding Delhi Military Area	Cawnpore.
Jubbulpore (Independent) Military Area	Bombay.	Delhi Military Area	Delhi.
Lahore Military District ...	Lahore.	Western (Independent) Military District, excluding Sind Military Area ...	Karachi
Rawalpindi Military District ...	Lahore	Sind Military Area	Karachi.
Peshawar Military District	Lahore.		

No. 145/II/M.P.—In exercise of the powers conferred by subsection (*2*) of section 5 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), the Central Government is pleased to appoint the persons specified in the second column of the schedule hereto annexed, being European British Subjects and not being servants of the Crown, to be members of the National Service Advisory Committees constituted for the areas specified in the corresponding entries in the first column of the said schedule :—

SCHEDULE.

Area	Persons appointed as members.	Area.	Persons appointed as members.
P. & A. Military District	President, Bengal Chamber of Commerce.	Rawalpindi Military District.	Chairman, European Association.
	Chairman, Calcutta Branch of the European Association.		Vice-Chairman, European Association.
	Master, Calcutta Trades Association		President, Northern India Chamber of Commerce.

Area	Persons appointed as members
	Chairman, Indian Jute Mills Association.
	Chairman, Indian Tea Assocition
	Chairman, Indian Engineering Association.
	Chairman, Indian Mining Association.
Madras Military District	Chairman, Madras Chamber of Commerce.
	President, The United Planters' Association of Southern India.
	Chairman, Madras Trades Association.
	Chairman, South Indian Branch of the Europeen Association.
	Mr. W. K. M. Langley, O.B.E., M. L. A.
Bombay Military District	President, Bombay Chamber of Commerce.
	Chairman, European Association, Bombay Branch.
	Master, Bombay Trades Association, Bombay.
	President, Bombay European Textile Association, Bombay.
Deccan Military District, excluding Jubbulpore (Independent) Military Area.	President, Bombay Chamber of Commerce.
	Chairman, European Association, Bombay Branch.
	Master, Bombay Trades Association, Bombay.
	President, Bombay European Textile Association, Bombay.
Jubbulpore (Independent) Military Area.	President, Bombay Chamber of Commerce.
	Chairman, European Association, Bombay Branch.
	Master, Bombay Trades Association, Bombay.
	President, Bombay European Textile Association, Bombay.
Lahore Military District	Chairman, European Association.
	Vice-Chairman, European Association.
	President, Northern India Chamber of Commeree.
	Mr. B. E. Buckwell.
	Mr. A. Gilbert.
	Mr. C. T. Mason

Area	Persons appointed as members
	Mr. B. E. Buckwell.
	Mr. A. Gilbert.
	Mr. C. T. Mason.
Peshawar Military District.	Chairman, European Association.
	Vice Chairman, European Association.
	President, Northern India Chamber of Commerce.
	Mr. B. E. Buckwell.
	Mr A Gilbert.
	C. T. Maron.
Kobat Military District.	Chairman, European Association.
	Vice-Chairman, European Association.
	President, Northern India Chamber of Commerce.
	Mr. B. E. Buckwell.
	Mr. A. Gilbert.
	C. T. Mason.
Waziristan Military District.	Chairman, Europ ean Association.
	Vice-Chairman, European Association.
	President, Northern India Chamber of Commerce.
	Mr. B. E. Buckwell.
	Mr. A. Gilbert.
	Mr. C. T. Mason.
Lucknow Military District.	Chairman, European Association, U. P. Branch.
	Mr. K. J. D. Price.
	Mr. F. G. Brightman.
Meerut Military District, excluding Delhi Military Area.	Chairman, European Association, U. P. Branch.
	Mr. K. J. D. Price.
	Mr. F. G. Brightman.
Western (Independent) Military District, excluding Sind Military Area.	Chairman, Karachi Chamber of Commerce.
	Chairman, European Association, Sind Branch.
	Mr. B. Kent.
Sind Military Area ...	Chairman, Karachi Chamber of Commerce.
	Chairman, European Association, Sind Branch.
	Mr. B. Kent.
Delhi Military Area ...	Mr. B. J. Kirchner.
	Mr. R. N. B. Brunt.
	Mr. A. F. T. Cambridge.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

TREATIES (WAR).

New Delhi, the 19th April, 1940.

No. 71(4)-Tr.-(W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government has been pleased to appoint Mr. H. L. Baker as Assistant Custodian of Enemy Property, Lahore, with effect from the 14th October, 1939.

No. 71(4)-Tr.-(W.)/40.—In exercise of the powers conferred by rule 105 of the Defence of India Rules, the Central Government has been pleased to appoint Mr. H. L. Baker as Inspector of Enemy Firms, Lahore, with effect from the 4th September, 1939.

H. C. PRIOR,

Addl. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, APRIL 20, 1940.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

New Delhi, the 16th April, 1940.

No. 10/188/39.—The Governor General in Council has, by Order dated the 2nd April, 1940, revoked naturalization certificate No. 652, granted on the 7th October, 1937, to Friedrich Josef Gloeckle, a German, under the British Nationality and Status of Aliens Act, 1914.

S. H. ZAHEER,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 16th April, 1940.

No. D./2036-F.—*Statement of the affairs of the Reserve Bank of India. Banking Department, as on the 5th April, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	10,36,40,000
Deposits:—		(b) Legal Tender in Burma only	22,80,000
(a) Government—		Rupee Coin	4,64,000
(1) Central Government of India.	6,86,89,000	Subsidiary Coin	3,68,000
(2) Government of Burma	2,44,37,000	Bills Purchased and Discounted:—	
(3) Other Government Accounts.	9,42,68,000	(a) Internal	—
(b) Banks	16,04,29,000	(b) External	—
(c) Others	94,76,000	(c) Government Treasury Bills	88,88,000
Bills payable	7,75,000	Balances held abroad*	27,47,04,000
Other Liabilities	1,64,05,000	Loans and Advances to Governments	..
		Other Loans and Advances	18,80,000
		Investments	7,21,06,000
		Other Assets	1,01,49,000
	47,44,79,000		47,44,79,000

*Includes Cash and Short-term Securities.

Dated the 10th day of April, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 5th day of April, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	10,59,20,000		A. Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,27,54,93,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,47,96,000		Sterling Securities	1,13,50,11,000	
			Total of A		1,57,91,57,000
Total Notes issued		2,51,62,09,000	B. Rupee Coin		55,35,07,000
			Government of India Rupee Securities.		38,35,45,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Liabilities		2,51,62,09,000	Total Assets		2,51,62,09,000

Ratio of Total of A to Liabilities : 62·759 per cent.

Dated the 10th day of April, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi, the 20th April, 1940.

No. 22.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to restrict the export of tea seeds out of British India by land to any of the French or Portuguese Settlements bounded by India, to consignments covered by a permit granted by the Indian Tea Licensing Committee constituted under the Indian Tea Control Act, 1938 (VIII of 1938).

No. 23.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 25-Customs, dated the 22nd April, 1939, namely :—

In the said notification, the proviso shall be omitted.

M. SLADE,
Joint Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATIONS.

CUSTOMS.

New Delhi, the 20th April, 1940.

No. 21.—In exercise of the powers conferred by section 5 of the Agricultural Produce Cess Act, 1940 (XXVII of 1940), the Central Board of Revenue makes the following rules :—

Rules.

1. When cess has been levied on any article specified in the Schedule to the said Act exported by land, and the exporter within two months from the date on which the

cess was paid applies for a refund and presents to the Land Customs Officer in charge of the land customs station at which the cess was paid, a re-importation certificate granted by the proper customs officer at the land customs station or customs port through which the article was subsequently reimported into India, the Land Customs Officer shall, if he is satisfied of the identity of the article referred to in the certificate with the article in respect of which the refund is claimed, refund the whole amount of the cess so levied.

2. If any person exporting by land any of the articles specified in the Schedule to the said Act declares that the article is subsequently to be imported into India, the Land Customs Officer may, subject to any general or special orders of the Collector of Land Customs, permit him to export the article without payment of the cess leviable thereon :

Provided that a person permitted to export any such article without payment of the cess leviable thereon shall, if the article is not reimported into India within such period as may be fixed by the Collector of Land Customs, pay the duty on demand, and the Land Customs Officer shall refuse to pass any goods belonging to such person until the said duty has been paid.

K. G. JACOB,

Second Secretary, Central Board of Revenue.

INCOME-TAX.

The 17th April, 1940.

No. 3-D.—In pursuance of subsection *(4)* of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue hereby cancels, with effect from the 2nd January, 1940, its notification No. 80-Income-tax, dated the 28th October, 1939.

R. L. GUPTA,

First Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

INSURANCE.

New Delhi, the 20th April, 1940.

No. 665-I (17)/40.—In pursuance of the second proviso to subsection *(3)* of section 42 of the Insurance Act, 1938 (IV of 1938), the Central Government is pleased to direct that the period for which any licence to act as an insurance agent in force at the commencement of the Insurance (Amendment) Act, 1940 (XX of 1940), is to remain in force, shall be extended by the same number of months as is represented by the last digit of the number of that licence.

Explanation.—For the purposes of this notification, the number of a licence does not include the last two figures which represent the year of issue. For example, where a licence is marked Mad. 769/10, the number of the licence shall be taken to be 769.

H. C. PRIOR,

Additional Secretary to the Government of India.

TREATIES (WAR).

The 20th April, 1940.

No. 69 (8)-Tr. (W)/40.—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Control of Internees Property Order, 1939, namely : –

In the said Order, after paragraph 4, the following paragraph shall be inserted namely :—

" 4A. (1) If any such power of attorney as aforesaid is granted in favour of the Custodian, the Custodian shall be entitled to levy in respect of each transaction completed by him on behalf of the internee, such fee not exceeding two per cent. of the monetary value thereof as the Custodian may consider proper.

(2) The Custodian shall be the sole judge of the monetary value of any transaction for the purposes of this paragraph."

H. C. PRIOR,

Additional Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 20th April, 1940.

PART B.

CANTONMENTS—LANDS.

No. 572.—For the purposes of clause (*a*) of subsection (*1*) of section 172 of the Government of India Act, 1935, the Governor General in Council is pleased to certify that the lands and buildings specified in the Schedule hereto annexed, being lands and buildings which, immediately before the commencement of Part III of the said Act, were vested in His Majesty for the purposes of the Government of India and which were formerly used, or were intended to be used, for purposes which, after the commencement of the said Part, have become purposes of the Federal Government under the said Act, have been retained by the Governor-General in Council temporarily for the purpose of more advantageous disposal by sale or otherwise.

SCHEDULE.

Serial No.	Province.	Civil District.	Station.	Description of each land.	Situation.	Revenue Survey No.	Area in Acres.
1	Punjab ...	Amritsar ..	Amritsar Civil Lines and Amritsar Proper.	Part of Fort Zone Area, Amritsar.	Towards the South and East of Fort Govindgarh, Amritsar.	Khasra Nos. 8?7, 806, 808, 805, 8?4, 8?3, 796, 792, 79?, 7?8, 737, ?40, 79?, 741, 736, 7?5-part, ?27-part, 7??-part, 7?0-part, 7?0, 726, 727, 7?4, 73?-part, 7?4, ?96-part, 691-part, 697-part, 698-part, 701-part, 816, 636, 644, ?10, 7?1-part, 7?2, 6?8-part, and 65? of Amritsar Civil Lines, and Khasra Nos. 1?8, 810-part, 927, 926 of Amritsar Proper.	82·02
2	Do. ...	Gujrat ...	Kathala Shaikhan.	Camping ground	On Sohawa Road to the North of village.	277, 2991	3·01
3	Do. ...	Ambala ...	Kheri (Rurki).	Do. ...	Kheri ...	...	23·00
4	Do. ...	Hissar ...	Hissar ...	Do. ...	Hissar ...	...	16·59
5	Do. ...	Jullundur ..	Chak Yousafpur Aliwal.	Do. ...	Chak Yousafpur Aliwal.	84	1·49
6	N. W. F. P.	Peshawar ...	Village Laram.	Vacant land (formerly used by the Cheif Officer of the Commissariate).	Village Laram near Grass Farm land at Jabha Jheel.	1095 and 1169	0·9125
7	Do. ...	Mardan ...	Village Nandeh.	Vacant land (formerly used as Rifle Range).	Village Nandeh near Rustam.	784 and 864	1·55

No. 573.—For the purposes of clause (*a*) of subsection (*1*) of section 172 of the Government of India Act, 1935, the Governor-General in Council is pleased to certify that the lands and buildings specified in the Schedule hereto annexed, being lands and buildings which, immediately before the commencement of Part III of the said Act, were vested in His Majesty for the purposes of the Government of India and which were formerly used, or were intended to be used, for purposes which, after the commencement of the said Part, have become purposes of the Federal Government under the said Act, have been retained by the Governor-General in Council for future use for such purwise:—

SCHEDULE.

Serial No.	Province.	Civil District.	Station.	Description of each land.	Situation.	Revenue Survey No.	Area in Acres.
1	Punjab ..	Sialkot ..	Raya ...	Camping Ground	In village Mateke Tahsil Narowal on the road leading from Sialkot to Narowal.	Khasra No. 868 of village Mateke (Tahsil Narowal).	40·21
2	Do. ...	Rawalpindi	Bharacao ...	Do. ...	Adjacent to Police Station.	1542/497, 1545/488, 1548/489, 1515/485, 151?/1486, 534, 620, 681 and 682.	14·338
3	Do. ..	Attock ...	Fatehjang ..	Do. ...	In Tahsil Fateh Jang.	822 and 827	5·16
4	Do. ...	Do. ...	Gaggan ...	Do. ...	Ditto ...	809	17·118
	Do. ..	Do. ...	Kamalpur..	Do. ...	In Tahsil Pindigheb.	390	4·83

Serial No.	Province.	Civil District.	Station.	Description of each land.	Situation.	Revenue Survey No.	Area in acres.
							Acres.
6	P ab ...	Attock ...	Pind Sultani	Camping Ground...	In Tahsil Pindi Gheb.	802	9·55
7	Do. ...	Do. ...	Jand ...	Do. ...	Do. ...	Langar—624	29·15
8	Do. ...	Do. ...	Kot Sarang	Do. ...	In Tahsil Talagang.	3033/1	0·587
9	Do. ...	Do. ...	Khushal-garh.	Vacant land ...	In Tahsil Pindi-Gheb.	2819/4 of 4th settlement (village) Jand.	33·425
10	Do. ..	Ambala ...	Kalka ...	Cattle Pound ...	Kalka ...	...	1·8
11	Do. ...	Do. ...	Ambala ..	Kheyra (pumping station and catchment area).	Khera ...	2,41,3,22	42·96
12	. ...	Do. ...	Do. ...	Kheyra Main Duct Line.	Kheyra to Ambala	...	Length 4·92 miles.
13	Do. ...	. ...	Do. ...	Bibyal pumping supply Bibyal catchment area including Ramgarh and Chandpura.	Bibyal ...	35, 36, 38, 45, 46, 47, 55, 56, 772, 775, 77?, 781, 746/315, 316, 321, 767/7 1, 702, 3 5, 326 to 328, 266, 703 to 716, 329, 341, 332 to 334, 336, 348/337, 7 0/338, 752/339, 754/401, 760/400, 762/402, 403 to 415, 493 to 496.	142·67
14	Do. ...	Do. ...	Mandli (Crawford).	Grass Farm land...	Mandli ..	28/16 to 24	16·09
15	Do. .	Do. ...	Jhandli ...	Do. ...	Jhandli ...	2147/17 to 22, 22/1, 23 to 28.	24·83
16	Do. ...	Do. ...	Rupar ...	Camping Ground ..	Rupar ...	...	80·00
17	Do. ...	Mianwali ...	Kalabagh ...	Military camping ground.	South of Railway station, Kalabagh, in Mauza Kalabagh, Tahsil Isa-khel.	563	10·413
18	Do. ...	Gurgaon ...	Palwal .	Camping Ground...	Palwal ..	1008/9275, 9377, 5154, 5155, 92??, 9265, 9270, 5241, 5242, 5244.	7·00
19	Do. ...	Do. ...	Hodal ..	Do. ...	Hodal ...	1058	32·00
20	Do. ...	Do. ...	Balabgarh...	Do. ..	Balabgarh ...	...	27·4
21	Do. ..	Jullundur ...	Bir San arwal.	Grass Farm land	18 miles south-east of Jullundur Cantt. on Phagwara-Banga Road.	114, 124, 1 to 6, 6/1, 20, 31 to 34, 36, 37, 38, 41.	1092
22	Do. ...	Do. ...	Jullundur...	Dairy Farm land ..	Jullundur ...	133 to 139	50·75
23	Do ...	Do. ...	Do. ...	Brick field area ...	South-east of Jullundur Cant. (outside Cant.) in village Rauman-pur and Sufi Pindi.	113, 114, 569/174-185, 190-211, 212, 221, 247, 255 to 264.	75·75
24	Do. ...	Karnal ..	Bir Chhappar (Dhantam).	Grass Farm Land	Karnal District ...	1277	1051
25	Do. ..	Simla ...	Sanawar ...	L. R. M. School ...	Sanawar ...		127·47
26	Do. ...	Do. ...	Simla ...	A. F. (I) Hd. Qrs.	Simla ...		0·31
27	Do. ...	Do. ...	Simla (Kaithu).	Birdwood Lines ...	Do. ...		1·05
28	Do. ...	Do. ...	Simla ..	Mall Road, below Kali Temple.	Do. ...		·22
29	Do. ..	Do. ...	Do. ...	Kelvin Grove and Bightlands near Clark's Hotel.	D		1·83
30	Do. ...	Do. ...	Do. ..	Military Grass Farm stackyard.	Dharampur ...	...	5·16
31	N. W. F. P.	Peshawar ...	Mattani ...	Camping ground...	Between miles 13 and 14 Peshawar-Kohat Road.	3409, 3410 and 3411 of the Records of Rights of village Mattani for the year, 1929-30.	10·70
32	Do. ...	D. I. Khan	Tank ...	S. D. O., P. W. D. Tank's office and green grass ground in occupation of Frontier Constabulary.	In Tank Civil Station.	929/2, 3/3099-3100/229 of Mauza Tank.	1·537
33	Do. ..	Kohat ...	Parachinar	Civil and Military Station.	Parachinar Headquarters of Kurram Agency at mile 56 Thal Parachinar Road.	Not known	351·6
34	Do. ...	Do. ..	Thal ...	Land in the bed of Kurram River under the Kurram Bridge.	In the bed of Kurram River under the Kurram Bridge.	4845/2772, 5852/2777, 5857/2779, 5-59/2780, 58 0/ 2781 5099/ 097, 6163/6003/4020.	4·03
35	Do. ..	Do. ..	Jabbar ...	Camping Ground	Shadipur - Attock Road at mile No. 27.	861/564, 869/582, 870/583, 872/584.	4·769

Serial No.	Province.	Civil District.	Station.	Description of each land.	Situation.	Revenue Survey No.	Area in acres.
36	N. W. F. P.	Kohat ...	Darsamand	Camping Ground...	Kohat-Thal Road between mile stones 52/3 and 52/4.	3125	3·319
37	Do. ...	Bannu ...	Chauki Jaaubi.	Camping Ground (Daratang).	In Mauza Chouki Janubi Side Achu Khel Tahsil Marwat.	1090/269, 1096/265, 1077/267, 268 and 270.	10·681

CANTONMENTS—REGULATIONS.

No. 577.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924, (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the acceptance by the Central Government of the resignation of Capt. D. M. C. Morrison, R.I.A.S.C.

No. 578.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924). Capt. R. Coventry, R.I.A.S.C., is nominated a member of the Cantonment Board, Ferozepore, *vice* Capt. D. M. C. Morrison, R.I.A.S.C., resigned.

No. 581.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Subathu, by reason of the acceptance by the Central Government of the resignation of Mr. T. C. M. Wigg.

No. 582.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), Capt. C. C. Langford, R.A.M.C., is nominated a member of the Cantonment Board, Subathu, *vice* T. C. M. Wigg, resigned.

CANTONMENTS—TAXATION.

No. 584.—*Corrigenda.*—(*i*) CANTONMENTS—LANDS—In D. D. Notn. No. 285, dated the 1st Apl. 1937, the following corrections shall be made, namely :—

PROVINCE—PUNJAB.

Civil District Sialkot.

Serial No. 4—

In column 8, *for* " 30·62 ", *substitute* "30·52".

Civil District Gujrat.

(1) Serial No. 8—

In column 7, *delete* the full stop at the end and *add* " —1,5 and 509".

In column 8, *for* " 63·80 ", *substitute* " 63·86 ".

(2) Serial No. 9—

In column 7, *for* " 359/2", *read* " 359/1".

In column 8, *for* " 58.00 ", *substitute* " 58·17 ".

Civil District Jhelum.

(1) Serial No. 10—

In column 7, *for* the existing entry, *substitute* " Jagjisi-912 Pind Jata-1510 Tama Ajaib-1188, 1338/1185, 1186".

In column 8, *for* " 67 ", *substitute* " 94·36".

(2) Serial No. 11—

In column 7, *for* the existing entry, *read* " 3248, 3249 and 3250 of village Khorakka".

In column 8, *for* " 97·87 ", *substitute* " 49·40".

Civil District Rawalpindi.

(1) Serial No. 13—

In column 8, *for* " 16·66", *substitute* " 16·16".

(2) Serial No. 15—

In column 7, *for* the existing entry, *substitute* " Gujar Khan-1, 7 and 323 Chohan Nagar-1, 15 and 57 Barki Badhal-1276/937".

In column 8, *for* " 60·75 ", *substitute* " 60·587".

(3) Serial No. 17—

In column 8, *for* " 95·81 ", *substitute* " 95·79 ".

(4) Serial No. 19—

In column 6, *for* " West ", *read* " North ".

In column 7, *for* " Not known ", *substitute* " 497/384, 500/384, 504/385".

In column 8, *for* " Not known", *substitute* " 0·219".

Civil District Attock.

(1) Serial No. 29—

In column 7, *before* " 70 ", *add* " 54 ".

(2) Serial No. 31—

(Lawrencepore-site of camp abandoned after the war)—*Delete* with all connected entries.

(3) Serial No. 32—

In column 7, *for* " Not known ", *substitute* " 211 ".

In column 8, *for* "1·46 ", *substitute* "1·59".

Civil District Shahpur.

Serial No. 36—

In column 7, *for* " 363 ", *substitute* " 3190 ".

In column 8, *for* " 8057 ", *substitute* " 22·72".

Civil District Gujranwala.

Serial No. 24—

(Bhattike camping ground)—*Delete* with all connected entries.

Civil District Gurdaspur.

(1) Serial No. 27—

In column 6, *for* " Chakki", *read* " Boghar".

In column 7, *for* " 267 ", *substitute* " 268 " and *for* " 274/297", *substitute* "474/297."

(2) Serial No. 30—

In column 6, *for* " Lahri ", *read* " Lehri I".

In column 8, *for* " 18·70 ", *substitute* " 18·71 ".

(3) Serial No. 32—

In column 4, *for* " Mithal", *read* " Mirthal".

In column 6, *for* " Mithal ", *read* " Mirthal. "

(4) Serial No. 33—

In column 4, *for* " Anandpur ", *read* " Pathan Kot ".

In column 8, *for* " 17·46 ", *substitute* " 17·47 ".

Civil District Hoshiarpur.

(1) Serial No. 36—

(Basi Kikran camping ground)—*Delete* with all connected entries.

(2) Serial No. 37—

In column 7, *insert* " 848, 174-178, 203-206, 209-211, 213-215, 297-301, 307 312, 314-316, 330, 408, 155-161 ".

In column 8, *for* " 74·60 ", *substitute* " 84·42 ".

(3) Serial No. 38—

In column 4, *delete* " Hajipur ".

In column 7, *insert* " 199-211 ".

(4) Serial No. 39—

(Hajipur Dasuya camping ground)—*Delete* with all connected entries.

(5) Serial No. 40—

In column 7, *insert* " 265, 266 $\frac{1 \text{ to } 751"}{160.}$

In column 8, *for* " 26·13 ", *substitute* " 28·32 ".

(6) Serial No. 41—

(Lohara camping ground)—*Delete* with all connected entries.

(7) Serial No. 42—

In column 7, *insert* " 673, 677, 678 and 744 ".

In column 8, *for* " 18·98 ", *substitute* " 18·48 ".

(8) Serial No. 43—

In column 7, *insert* " 2737 ".

In column 8, *for* " 2·85 ", *substitute* " 2·97 ".

(9) Serial No. 44—

In column 7, *insert* " 1 and 6 ".

In column 8, *for* " 10·00 ", *substitute* " 9·21 ".

(10) Serial No. 45—

(Revenue Estate Tharoli Camp. Ground Nara)—*Delete* with all connected entries.

(11) Serial No. 46—

In column 7, *insert* " 1345-1349, 1352 ".

(12) Serial No. 47—

In column 7, *insert* " 484/1, 2, 3, 485-492 ".

In column 8, *for* " 33·30 ", *substitute* " 33·33 ".

(13) Serial No. 48—

In column 7, *insert* " 4233/2113, 2014 ".

(14) Serial No. 49—

In column 4, *for* the existing entry, *read* " Hoshiarpur ".

In column 5, *for* the existing entry, *read* " camping ground ".

In column 7, *insert* " 24 ".

(15) Serial No. 50—

In column 7, *insert* " 1120, 1431, 1439 ".

(16) Serial No. 51—

In column 4, *for* " Tikhowal ", *read* " Mukerian ".

In column 7, *insert* " 111, 180 and 315 ".

In column 8, *for* " 3·45 ", *substitute* " 31·76 ".

(17) Serial No. 52—

(Chak Allah Bakhsh camping ground)—*Delete* with all connected entries.

(18) Serial No. 53—

In column 4, *for* " Kaithan ", *read* " Dasuya ".

In column 7, *insert* " 1925, 25 ".

In column 8, *for* " 34·67 ", *substitute* " 34·7 ".

(19) Serial No. 54—

In column 4, *for* " Urmur ", *read* " Tanda ".

In column 7, *insert* " 2557, 2608, 68, 69 ".

In column 8, *for* " 12·04 ", *substitute* " 23·23 ".

(20) Serial No. 55—

(Rasulpur camping ground)—*Delete* with all connected entries.

(21) Serial No. 50—

(Lalian camping ground)—*Delete* with all connected entries.

(22) Serial No. 57—

(Parowal camping ground)—*Delete* with all connected entries.

(23) Serial No. 58—

In column 7, *insert* " 1104, 1117 ".

(24) Serial No. 59—

(Qaharwali camping ground)—*Delete* with all connected entries.

(25) Serial No. 60—

(Barthala camping ground)—*Delete* with all connected entries.

(26) Serial No. 61—

(Attalgarh camping ground)—*Delete* with all connected entries.

(27) Serial No. 62—

(Bir Sobhewal camping ground)—*Delete* with all connected entries.

(28) Serial No. 63—

(Kotli Dharu camping ground)—*Delete* with all connected entries.

(29) Serial No. 64—

(Bichhuan camping ground)—*Delete* with all connected entries.

(30) Serial No. 66—

(Abiana camping ground)—*Delete* with all connected entries.

(31) Serial No. 67—

(In column 7, *insert* " 1213, 1215 ".

(32) Serial No. 68—

(Santokh Garh camping ground)—*Delete* with all connected entries.

(33) Serial No. 69—

(Surewal camping ground)—*Delete* with all connected entries.

(34) Serial No. 70—

In column 7, *insert* " 697-699 ".

In column 8, *for* " 6·40 ", *substitute* " 2·64 ".

(35) Serial No. 71—

In column 7, *insert* " 2090 ".

(36) Serial No. 72—

In column 7, *insert* " 3155/2270, 3154/2270 ".

(37) Serial No. 73—

(Balachor camping ground)—*Delete* with all connected entries.

Civil District Jullundur.

(1) Serial No. 75—

In column 8, *for* " 51·00 ", *substitute* " 51·09 ".

(2) Serial No. 76—

In column 7, *for* " 2989, 1168 " *substitute* " 2989/1168 ".

In column 8, *for* " 1·83 ", *substitute* " 1·69 ".

(3) Serial No. 77—

(Phillaur camping ground)— *Delete* with all connected entries.

(4) Serial No. 80—

In column 7, *insert* " 1762, 1763 ".

In column 8, *for* " 8·2 ", *substitute* " 11·15 ".

Civil District Ludhiana.

Serial No. (*a*) 106—

(Doraha camping ground)—*Delete* with all connected entries.

Civil District Lahore.

(1) Serial No. 107—

In column 8, *for* 62·94 ", *substitute* " 64·90 ".

(2) Serial No. 108—

In column 6, *for* " Gandasingh Wala ", *read* " Burj Khurd ".

(3) Serial No. 110—

In column 8, *for* " 67·00 " *substitute* " 56·00 ".

(4) Serial No. 111—

In column 8, *for* " 49·00 " *substitute* " 55·58 ".

Civil District Montgomery.

Serial No. 112—

(Qadir Abad military land)—*Delete* with all connected entries.

Civil District Sheikhupura.

(1) Serial No. 128—

In column 7, *for* " 9 ", *substitute* " 14/9 ".

In column 8, *for* " 31·74 ", *substitute* " 36·99. "

(2) Serial No. 129—

In column 7 *after* the existing entry *add* " respectively ".

(3) Serial No. 130—

In column 5, *for* " camping ground ", *read* " Nahri Banjar Qadim and Ghair Mumkin ".

In column 7, *for* " Not available ", *substitute* " 926—928, 1305—1338 ".

PROVINCE—NORTH-WEST FRONTIER PROVINCE.

Civil District Peshawar.

(1) Serial No. 1—

In column 7, *for* " 29-34 and 36 ", *substitute* " 29-37 ".

(2) Serial No. 5—

In column 8, *for* " 1·630 ", *substitute* " 1·631 ".

(3) Serial No. 10—

In column 7, *for* the existing entry *substitute* " 6314, 6328/1, 6329 and 6300/1 of Mauza Mattani ".

(4) Serial No. 12—

In column 7, " *for* Not known ", *substitute* " 623 of village Khuderzai ".

Civil District Kohat.

(1) Serial No. 18—

In column 7, *for* " Mauza Saragarhi ", *substitute* " Mauza Babi Khel, Tehsil Hangu".

(2) Serial No. 19—

In column 7, *for* " 464/475/21-22," *substitute* "664/21-22".

In column 8, *for* " 15·344", *substitute* " 14·368".

(3) Serial No. 20—

In column 8, *for* " 15·50", *substitute* " 15·75".

(4) Serial No. 21—

In column 7, *for* " 929/304", *substitute* " 926/304".

In column 8, *for* " 33·00", *substitute* " 34·27".

(5) Serial No. 22—

In column 7, *for* " 229/154", *substitute* " 219/154".

(6) Serial No. 23—

In column 8, *for* " 19·13", *substitute* " 20·10".

(7) Serial No. 25—

In column 7, *for* " 3484/1510, 3485/1510", *substitute* " 2124/1165".

(8) Serial No. 26—

In column 8, *for* " 12·58" *substitute* " 12·625".

(9) Serial No. 28—

In column 8, *for* " 4·84", *substitute* " 5·61".

(10) Serial No. 29—

(Togh camping ground)—*Delete* with all connected entries.

Civil District Bannu.

(1) Serial No. 31—

In column 7, *for* " 1772", *substitute* " 1762", *for* " 2311/1762", *substitute* 2311/1764", *for* " 2319/1170", *substitute* " 2319/1770" and *after* " 2/1721-22-1723," *insert* " 1/1730".

In column 8, *for* " 5·75", *substitute* " 6·03".

(2) Serial No. 32—

In column 8, *for* " 8·77", *substitute* " 9·80".

(3) Serial No. 37—

In column 7, *between* " 340 " and " 347", *insert* " 343 ".

In column 8, *for* " 1537" *substitute* " 15·50".

(4) Serial No. 38—

In column 6, *for* " village Balist Khel ", *read* " village Baist Khel".

In column 8, *for* " 6·99", *substitute* " 7·24".

(5) Serial No. 39—

In column 6, *for* " village Mathora ", *read* " village Matora".

In column 8, *for* " 9·85", *substitute* " 10·33".

(6) Serial No. 40—

In column 7, *for* " 856 ", *substitute* " 858".

In column 8, *for* " 16·62 ", *substitute* " 18·52".

(7) Serial No. 42—

(Kalabagh military camping ground)—

Delete with all connected entries.

Civil District D. I. Khan.

(1) Serial No. 43—

In column 7, *for* " 901,904", *substitute* " 901-904".

In column 8, *for* " 12·5", *substitute* " 18·31".

(2) Serial No. 45—

In column 7, *delete* " and 2192/1169".

(3) Serial No. 47—

In column 8, *for* " 22·4", *substitute* " 27·96".

Civil District Hazara.

(1) Serial No. 49—

In column 7, *for* the existing entry, *substitute* " Sultanpore—608, 681, 682 and 683 ; Kalu Maira—26 ; Nowshera—109".

In column 8, *for* " 9·23", *substitute* " 9·24".

(2) Serial No. 50—

In column 7, *for* the existing entry, *substitute* " Pondak—146, 147, 148".

In column 8, *for* " 5·44", *substitute* "5·68".

(3) Serial No. 51—

In column 7, *after* the existing entry, *insert* ",194".

In column 8, *for* " 7·25", *substitute* " 7·27".

(4) Serial No. 52—

In column 7, *for* the existing entry, *substitute* " Shadi—649, Hatar—870"

(5) Serial No. 54—

In column 7, *for* "3835/566", *substitute* "3833/566".

(6) Serial No. 56—

In column 7, *for* " Not known", *substitute* " Salhad—3217".

In column 8, *for* " 1·10", *substitute* " 1·20".

(7) Serial No. 57—

In column 7, *for* " Not known ", *substitute* " 315 ".

In column 8, *for* " 0·40", *substitute* " 1·16".

(*ii*) CANTONMENTS—LANDS—In D. D. Notification No. 236, dated the 1st April, 1937, the following corrections shall be made, namely :—

PROVINCE—PUNJAB.

Civil district Sialkot.

Serial No. 3—

In column 7, *for* " Bhojo Jhinsi " *read* " Bhagojhiwri ".

Civil district Gujrat.

(1) Serial No. 7—

In column 7, *for* " Not known " *substitute* " 5196/3170 ".

(2) Serial No. 11—

(Pahrianwali Camping Ground) —*Delele* with all connected entries.

(3) Serial No. 12—

In column 6, *for* " Not known " *substitute* " about half a mile to the south of village ".

In column 7, *for* " 2314/1231 ", *substitute* " 2311, 1231 ".

In column 8, *for* " 15·55 ", *substitute* "15·48 ".

(4) Serial No. 13—

In column 7, *for* " Saman—82 ", *substitute* " Saman—83 ".

In column 8, *for* " 52·13 " *substitute* " 53·13 ".

(5) Serial No. 14—

(Phalia Camping ground)—*Delete* with all connected entries.

(6) Serial No. 15—

(Ranmal Camping Ground)—*Delete* with all connected entries.

Civil District Rawalpindi.

(1) Serial No. 18—

In column 8, *for* " 19·67 ", *substitute* " 13·3 ".

(2) Serial No. 19—

In column 8, *for* " 13·20 " *substitute* " 12·05 ".

(3) Serial No. 20—

In column 8, *for* " 37·76 ", *substitute* " 35·006 ".

(4) Serial No. 21—

In column 8, *for* " 0·33 ", *substitute* " 0·3 ".

(5) Serial No. 22—

In column 8, *for* " 14·91 ", *substitute* " 14·512 ".

(6) Serial No. 24—

In column 8, *for* " 0·61 " *substitute* " 0·55 ".

(7) Serial No. 26—

In column 8, *for* " 24·73 ", *substitute* " 22·04 ".

(8) Serial No. 29—

In column 8, *for* " 24·89 " *substitute* " 28·53 ".

(9) Serial No. 31—

In column 8, *for* " 9·50 ", *substitute* " 9·13 ".

(10) Serial No. 32—

In column 8, *for* " 4·61 " *substitute* " 4·56 ".

(11) Serial No. 33—

In column 8, *for* " 32·42 ", *substitute* " 30.46 ".

(12) Serial No. 34—

In column 8, *for* " 23·96 ", *substitute* " 32·45 ".

(13) Serial No. 36—

(Kahuta Camping Ground)—*Delete* with all connected entries.

Civil District Attock.

(1) Serial No. 43—

In column 4, *for* " Cocheri ", *read* " Uchhri ".

In column 6, *for* " Not known ", *substitute* " situated within the revenue estate of village Jaba near Uchhri railway station ".

In column 7, *for* " Not known ", *substitute* " 39 ".

In column 8, *for* " Not known ", *substitute* " 9.875 ".

(2) Serial No. 44—

In column 7, *for* the existing revenue survey Nos. *substitute* " Jassian—708 and 709 ".

Civil District Amritsar.

(1) Serial No. 12—

In column 8, *for* " 21·28 ", *substitute* " 21·33".

(2) Serial No. 13—

In column 8, *for* " 65·39 " *substitute* " 65·47 ".

Civil District Dera Ghazi Khan.

Serial No. 27—

In column 7, *for* " 439 to 944 ", *substitute* " 939 to 944 ".

Civil District Ferozepore.

Serial No. 46—

In column 8, *for* " 31·97 ", *substitute* " 30·37 ".

Civil District Gurdaspur.

(1) Serial No. 62—

In column 4, *for* " C. G. Bakhewal ", *read* " C. G. Batala ".

(2) Serial No. 63—

In column 4, *for* the existing entry, *read* " Trimon".

In column 6, *for* the existing entry, *read* "Wazirpur Jattan Dallo Chak ".

In column 7, *for* " 536/519 ", *substitute* "336/319 ", and *for* " 453 " *substitute* " 51, 52 and 53 ".

(3) Serial No. 64—

In column 4, *for* the existing entry, *read* " C. G. Kot Nainan ".

(4) Serial No. 65—

In column 4, *for* the existing entry, *read* " C. G. Kot Nainan ".

(5) Serial No. 66—

In column 4, *for* the existing entry, *read* " Shah Gharib ".

(6) Serial No. 67—

In column 4, *for* " Dial Pur " *read* " Nur Kot".

Civil District Lahore.

(1) Serial No. 106—

In column 4, *for* " Bhaganpura ", *read* " Bhaghbanpura ".

In column 6, *for* " Bhaganpur ", *read* " Bhaghbanpura ".

In column 8, *for* " 1·00 ", *substitute* " 2·69 ".

(2) Serial No. 110—

In column 4, *for* " Sarain Moghul ", *read* " Serai Mughal ".

In column 8, *for* " 23·41 ", *substitute* " 23·68 ".

(3) Serial No. 111—

In column 6, *for* " Wan Radha Ram ", *read* " Umar Abad ".

(4) Serial No. 112—

In column 6, *for* " Bhai Pheru " *read* " Mianke Maur ".

(5) Serial No. 118—

In column 8, *for* " 15·12 ", *substitute* " 12·50 ".

(6) Serial No. 121—

In column 8, *for* " 174·56 ", *substitute* " 418·60 ".

(7) Serial No. 122—

In column 8, *for* " 114·62 ", *substitute* " 63·2 ".

(8) Serial No. 123—

In column 8, *for* " 13·88 ", *substitute* " 15·66 ".

(9) Serial No. 125—

In column 4, *for* " Mauga ", *read* " Manga ".

In column 6, *for* " Mauga ", *read* " Manga ".

In column 8, *for* " 37·46 ", *substitute* " 36·6 ".

Civil District Montgomery.

Serial No. 128—

(Sher Garh Camping Ground)—*Delete* with all connected entries.

Against Serial No. 151 shown under civil district Muzaffargarh in column 3, *for* " Do ", *read* " Rohtak ".

Serial No. 156—

(Camping Ground Bari, Tahsil Sonepat)—

Delete with all connected entries.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 16th April, 1940.

No. M.-955.—The following draft of an amendment to the Coal Mines Safety (Stowing) Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), is published as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 20th May, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

For sub-rule (*1*) of rule 24 of the said Rules, the following sub-rule shall be substituted, namely :—

" (*1*) The duty of excise imposed under section 5 on coal, soft coke and hard coke shall when such coal, soft coke, or hard coke is despatched by rail from collieries or coke-plants, be collected by the Railway Administrations concerned by means of a surcharge on freight and such duty of excise shall be recovered—

(*a*) from the consignor, if the freight charges are being prepaid at the forwarding station,

(*b*) from the consignee, if the freight charges are collected at the destination of the consignment,

(*c*) from the party paying the freight, if the consignment is booked on the " weight only " system."

No. M.-1276.—The following draft of an amendment to the Coal Mines Safety (Stowing) Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), is published, as required by subsection *1*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 20th May, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

After Chapter II of the said Rules, the following Chapter shall be inserted namely :—

CHAPTER IIA.

COMMITTEES OF INQUIRY.

22A. *Qualifications of persons nominated to panels.*—No person shall be nominated to the panels referred to in clause (*b*) of subsection (*1*) of section 11, unless he holds a first class colliery manager's certificate of competency.

22B. *Nominations to panels.*—(*1*) The first nominations to the panels referred to in clause (*b*) of subsection (*1*) of section 11 shall be made in writing and sent to the Chairman so as to reach him before the first day of July, 1940.

(*2*) When a vacancy occurs in any panel, the Chairman shall, by notice in writing call upon the body concerned to nominate a person to fill the vacancy, and the nomination shall be made in writing and sent to the Chairman so as to reach him within thirty days of the date of issue of such notice."

No. M.-1278.—In pursuance of rule 19 of the Coal Mines Rescue Rules, 1939, the Central Government, after consulting the Rescue Stations Committee, is pleased to fix 1½ pies per ton as the rate at which the duty of excise referred to in the said rule shall be levied and collected with effect from the first May, 1940.

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, TUESDAY, PRIL 23, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 23rd April, 1940.

No. 408-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In clause (*c*) of rule 97 of the said Rules, for the words "in, or under the laws of, a State at war with His Majesty" the words "in enemy territory, or in, or under the laws of, a State at war with His Majesty" shall be substituted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

148 CS—982—25-4-40—SGPP Lahore.

FROM THE GAZETTE OF INDIA, EXTRAORDINARY, [illegible] [illegible], 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 23rd April, 1940.

No. 295-O.R. 40.—In exercise of the powers conferred by section [illegible] of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely:—

In clause [illegible] of rule 97 of the said Rules, for the words "in, or under the laws of, any country at war with His Majesty" the words "in any enemy territory, or in, or under the laws of, a State at war with His Majesty" shall be substituted.

[illegible]

Secretary to the Government of India.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MAY 3, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, FEBRUARY 24, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

TRADING WITH ENEMY.

New Delhi, the 14th February, 1940.

No. F. 8(1)-E.T./40.—Mr. Susil C. Sen, Solicitor to the Central Government at Calcutta, has been authorised to conduct Prize Proceedings on behalf of the Crown within the jurisdiction of the High Court at Calcutta.

The 17th February, 1940.

No. F. 8 (1)-E.T./40.—Mr. D. H. Nanavaty, Solicitor to the Central Government at Bombay, has been authorised to conduct Prize Proceedings on behalf of the Crown within the jurisdiction of the High Court at Bombay.

A. H. LLOYD,

Secretary to the Government of India.

GGP

FROM THE " GAZETTE OF INDIA " SIMLA, SATURDAY, APRIL 27, 1940.

OFFICE OF THE SECRETARY TO THE GOVERNOR-GENERAL (PUBLIC).

NOTIFICATION.

Simla, the 23rd April, 1940.

No. 4/2/40-G.-G.(B).—The Honourable Mr. Justice Dalip Singh, a Puisne Judge of the Lahore High Court, having been granted leave for a period of 2 months with effect from the 6th May, 1940, the Governor-General, in pursuance of sub section (2) of section 222 of the Government of India Act, 1935, is pleased to appoint Mr. R. B. Beckett, I.C.S., Legal Remembrancer to the Government of the Punjab, to act as a Judge of the said Court during Mr. Justice Dalip Singh's absence on leave.

J. C. DONALDSON,

Joint Secretary to the Governor-General (Public).

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

Simla, the 24th April, 1940.

No. 10/40.—In exercise of the powers conferred by sub section (3) of section 175 of the Government of India Act, 1935, the Governor-General in Council is pleased to direct that the following further amendment shall be made and shall be deemed to have been made with effect from the 20th March, 1940, in the notification of the Government of India in the Home Department, No. F. 10/1/36-Judicial, dated the 23rd August, 1937, relating to the execution of contracts and assurances of property, namely :—

In part B of the said notification, for the entries under the Head " XVII.—In the case of the Chief Censor :—" the following entries shall be substituted, namely :—

" Agreements in connection with permits issued by the Chief Censor in accordance with the Order of the Government of India in the Defence Department (Army Branch) No. N.-83-Sec./D. 1, dated the 11th January, 1940.	By the Chief Censor or the officer in charge of the permit section. "

S. H. ZAHEER,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT

NOTIFICATION.

Simla, the 25th April, 1940.

No. D./2187-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 12th April, 1940.*

LIABILITIES	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	11,12,36,000
Deposits :—		(b) Legal Tender in Burma only	21,39,000
(a) Government—		Rupee Coin	5,52,000
(1) Central Government of India	6,49,12,000	Subsidiary Coin	4,22,000
(2) Government of Burma	2,46,23,000	Bills Purchased and Discounted :—	
(3) Other Government Accounts	5,69,83,000	(a) Internal	—
(b) Banks	17,56,13,000	(b) External	—
(c) Others	93,60,000	(c) Government Treasury Bills	64,28,000
Bills payable	7,79,000	Balances held abroad*	25,12,17,000
Other Liabilities	1,78,16,000	Loans and Advances to Governments	—
		Other Loans and Advances	26,50,000
		Investments	6,48,69,000
		Other Assets	1,05,73,000
Rupees	45,00,86,000	Rupees	45,00,86,000

*Includes Cash and Short-term Securities.

Dated the 17th day of April, 1940.

J. B. TAYLOR,

Governor,

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 12th day of April, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	11,33,75,000		A. Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,28,99,89,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,55,30,000		Sterling Securities	1,16,50,11,000	
			Total of A		1,60,91,57,000
Total Notes issued		2,53,88,94,000	B. Rupee Coin		54,61,66,000
			Government of India Rupee Securities.		38,35,71,000
			Internal Bills of Exchange and other commercial Paper	–	–
Total Liabilities		2,53,88,94,000	Total Assets		2,53,88,94,000

Ratio of Total of A to Liabilities : 63·38 per cent.

Dated the 17th day of April, 1940

J. B. TAYLOR,
Governor

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

Simla, the 23rd April, 1940.

No. 1-C.—In exercise of the powers conferred by section 23 of the Sea Custom Act, 1878 (VIII of 1878), the Central Government is pleased to exempt from the Custom duty leviable thereon the following goods namely :—

Goods (other than tobacco in any form and wines, spirits and alcoholic liquors) imported by the parcel post address to any soldier subject to the Army Act, or to any airman subject to the Air Force Act and, before delivery to the addressee, certified by his commanding officer to be "war comforts ".

M. SLADE,
Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

INSURANCE.

Simla, the 27th April, 1940.

No. 49-I. (1)/39.—In pursuance of sub section (1) of section 42 of the Insurance Act, 1938 (IV of 1938), the Superintendent of Insurance hereby makes the following

further amendment in his notification No. 49-I. (1)/39-Insurance, dated the 1st July, 1939, namely :—

In the said notification, for the words "Bengal, Madras and Bihar" read "Bengal, Madras, Bihar, Orisa and Delhi".

J. H. THOMAS,

Superintendent of Insurance.

IMPORT AND EXPORT REGULATIONS.

The 27th April, 1940.

No. 217 (1)-Tr. (I.E.R.)/38.—In exercise of the powers conferred by section 23 and subsection (4) of section 27 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government is pleased to direct that the following further amendments, shall be made in *the Indian Tea Control Rules, 1938,* namely :—

1. In rule 4 of the said rules—

(*a*) to sub-rule (*a*), the following shall be added, namely :—

"The owner of a tea estate which has been authorised by the Central Government under subsection (1) of section 14 of the Act to apply for the allotment of an export quota, may apply to the Committee, at any time before the 30th September, 1940, for an addition to the crop basis of his estate in respect of such young areas and replanted areas therein as have not been already considered by the Committee." ;

(*b*) in sub-rule (*b*),—

(*i*) for the words beginning with the words "On receipt of" and ending with the words "specified below" the following shall be substituted, namely :—

"The Committee shall consider every application made to it under sub-rule (*a*) and grant an addition to crop basis determined by deducting from the gross allowance for young and replanted areas admissible under Scheddle I, the following" ;

(*ii*) for clause (1) the following clause shall be substituted, namely :—

'(1) any special hardship allowance or young clearings allowance included in the crop basis for the year 1937-38 in respect of the young areas concerned ;' ;

(*iii*) in clause (3), the words and brackets "(Allowances for young areas)" shall be omitted ; and

(*iv*) after the proviso the following further proviso shall be added, namely :—

"Provided further that, if in the case of any estate the total deductions to be made under clauses (1), (2) and (3) of this sub-rule exceed the gross allowance for young and replanted areas admissible under Schedule I, the addition to crop basis to be made under this sub-rule shall be deemed to be zero, and not a negative quantity."

2. In Schedule I annexed to the said Rules—

(*a*) for the words "*Allowances for young areas*" the words "*Gross allowances for young and replanted areas*" shall be substituted ;

(*b*) the words "for young clearings" in both places where they occur shall be omitted.

H. C. PRIOR,

Additional Secretary to the Government of India.

RESOLUTION.

Simla, the 27th April, 1940.

No. 148-S. & I. (1)/40.—The Government of India have set up with effect from the 1st of April, 1940, for a period of two years in the first instance, a Board of Scientific and

Industrial Research, the functions of which will be to advise the Government as to the lines on which such research should be conducted and the channels into which it should be guided in order best to serve the object of ensuring the co-ordinated development of Indian industries, particularly of those the importance and possibilities of which have been prominently brought into the foreground as a result of the conditions created by the War. The Board has been constituted as follows :—

Chairman.

The Honourable Diwan Bahadur Sir A. Ramaswami Mudaliar, B.A., B.L., Member of the Governor-General's Executive Council in charge of the Departments of Commerce and Labour.

Vice-Chairman.

The Chief Controller of Stores, Indian Stores Department (until further orders)

Members.

Dr. J. C. Ghosh, D.Sc., F.N.I., Director, Indian Institute of Science, Bangalore.

Dr. Nazir Ahmad, O.B.E., M.Sc., D.Sc., Ph.D., Director, Technological Laboratory, Indian Central Cotton Committee, Matunga, Bombay.

Dr. Meghnad Saha, D.Sc., F.R.S., F.R.A.S.B., Palit Professor of Physics, University of Calcutta, Calcutta.

Dr. S. S. Bhatnagar, O.B.E., D.Sc., F. Inst. P., F.I.C., Director of Scientific and Industrial Research, New Delhi.

Sir H. P. Mody, K.B.E., M.L.A. (Central) Bombay.

Sir Syed Sultan Ahmad, D.L., Bar.-at-Law, Patna.

Kasturbhai Lalbhai, Esquire, Ahmedabad.

Lala Shri Ram, New Delhi.

P. F. S. Warren, Esquire, B.A. (Cantab), A.M.I.C.E., M.I.E. (Ind.), Director Messrs. Jessop and Co., Ltd., Calcutta.

Dr. Narendra Nath Law, M.A., B.L., P.R.S., Ph.D., Calcutta.

Secretaries.

T. S. Pillay, Esquire, M.A., B.L. (General).

Dr. S. Parthasarathy, D.Sc., F. Inst. P., F.I.C. (Technical).

2. The Chairman will have power to co-opt from time to time such scientists or industrialists as he may consider necessary to help in the examination of particular problems which may come before the Board. The Board will meet at such places as the Chairman may direct and it is expected to meet once in two months. The executive staff of the Board will be attached to the Departmen of Commerce of the Government of India.

3. The Board will utilize and co-ordinate the work of the existing organization already employed in this field. It will survey the work that is being done by them, invite proposals from all sources; initiate discussions and make recommendations to the Government of India, who will prescribe from time to time the general lines on which industrial research should be undertaken and pursued. The Board will also report to the Government of India what specific problems should in its opinion be assigned for investigation to the staff directly under the Board on the one hand and to the various scientific and research institutions in the country including University laboratories on the other.

4. A sum of Rs. 5 lakhs has been provided in the budget estimates for the year 1940-41 in connection with the work of the Board, of which about Rs. 1 lakh will be utilised by the Board on its administrative side and the balance will be available for other purposes of the Board including distribution of grants and subsidies and establishment of research studentships, scholarships and fellowships.

ORDER.—Ordered that this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Departments of the Government of India (including Financial Adviser, Military Finance and Finance Officer, Communications), the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, all heads of Departments and Officers subordinate to the Department of Commerce, the

Auditor-General, the Chief Auditor, Indian Stores Department and the High Commissioner for India.

ORDERED also that the Resolution be published in the *Gazette of India* for general information.

A. H. LLOYD,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

ARCHAEOLOGY.

Simla, the 24th April, 1940.

No. F.4-39 (17)/38-F—In exercise of the powers conferred by subsection (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), the Central Government is pleased to confirm its notification in the Department of Education, Health and Lands, No. F. 4-39 (14)/39-F. & L., dated the 4th January, 1940, declaring the ancient monument described therein to be a protected monument within the meaning of the said Act.

G. S. BOZMAN,

Joint Secretary to the Government of India.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MAY 10, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", NEW DELHI, TUESDAY, APRIL, 23, 1940.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

New Delhi, the 23rd April, 1940.

No. W.-10 (4)/40.—In exercise of the powers conferred by subsection (*1*) of section 6 of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India, in the Department of Communications, No. W.-10/3, dated the 28th August, 1939, namely :—

1. For paragraph 3 of the said notification, the following paragraph shall be substituted, namely :—

"Every aircraft approaching or leaving Karachi over the area specified in column I of the First Schedule annexed hereto shall fly along the appropriate air corridor specified in the Second Schedule annexed hereto, and the provisions of rule 114 of the Indian Aircraft Rules, 1937, shall apply to those air corridors as they apply to air traffic routes."

2. In the First Schedule to the said notification for the entries relating to Calcutta and Bombay the following entries shall be substituted, namely :—

" II.—CALCUTTA.

1.	2
The area to the south of the following lines :— A straight line joining the mouth of the Haringhata River. (Latitude 2.°.55′ N. Longitude 89°·55′ E.) and Dum Dum Junction Railway Station ; thence a straight line to Amta Railway Station ; thence the Damodar River downstream to the Bengal Nagpur Railway ; thence the railway line *via* Khargpur to Balasore.	

III.—BOMBAY.

The area (excepting the area within a radius of two miles of Juhu aerodrome) to the West and South of the following lines :— The Railway line from Dahanu *via* Bassein Bridge to Khar Railway Station ; thence by a straight line in an Easterly direction to Kurla Railway Station on the Bombay Thana railway; the railway line *via* Thana approximately North East to Kalyan ; a straight line from Kalyan approximately to Ratnagiri.	When it is necessary by reason of poor visibility or other emergency to follow the railway lines or road specified in column 1, aircraft may be flown over the area provided that they are not flown at an altitude exceeding 1,500 feet or at a distance from the railway line or road exceeding 400 yards and the provisions contained in rule 114 of the Aircraft Rules, 1937, are observed."

3. In the Second Schedule, the entry relating to Calcutta shall be omitted.

S. N. ROY,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, APRIL, 27, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY

NOTIFICATION.

Simla, the 20th April, 1940.

No. 43-H.—In consequence of misconduct, Pandit Warat Chand, Brahman, lately Additional District Magistrate, Gujrat, Punjab, is hereby deprived of the title of Rai Sahib, which was conferred upon him as a personal distinction, in the notification of the office of the Private Secretary to His Excellency the Viceroy, No. 20-H., dated the 1st January, 1938.

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

FROM THE GAZETTE OF INDIA, "EXTRAORDINARY" SIMLA, WEDNESDAY, MAY 1, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (W.)

Simla, the 1st May, 1940.

No. 21/142/39.—In exercise of the powers conferred by section 3 of the Foreigners Act, 1940 (II of 1940), the Central Government is pleased to make the following further amendment in the Enemy Foreigners Order, 1939, namely—

For paragraph 9 of the said Order, the following shall be *substituted*, namely :—

Arrest and internment of certain enemy foreigners.

9. (1) The Civil Authority for any area may arrest, or cause to be arrested, any enemy foreigner of the male sex in that area who has completed the age of sixteen years :

Provided that nothing in this sub-paragraph shall, except by an express direction of the Central Government, apply to any consul-general, consul, vice-consul, consular agent or person duly appointed by a foreign Government to exercise diplomatic functions.

(2) Every enemy foreigner arrested under the provisions of sub-paragraph (1) shall be surrendered, as soon as may be, to the Commandant of an internment camp :

Provided that if, at the time of his arrest, the enemy foreigner is suffering from any infectious disease, or is by reason of sickness unable to move, the Civil Authority making the arrest shall report the matter to the Commandant of an internment camp and await his instructions as to the time at which, and the internment camp to which, the arrested person should be removed.

(3) Every enemy foreigner surrendered to the Commandant of an internment camp in pursuance of sub-paragraph (2) shall be confined in an internment camp until otherwise directed by the Central Government.

H. J. FRAMPTON,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 4, 1940.

SECRETARIAT OF THE GOVERNOR-GENERAL (REFORMS).

NOTIFICATION.

Simla, the 30th April, 1940.

No. D.-449/40-R.—The following Order of the King's Most Excellent Majesty in Council is published for general information.

THE GOVERNMENT OF BURMA (INDIA-BURMA FINANCIAL SETTLEMENT) ORDER, 1940.

AT THE COURT AT BUCKINGHAM PALACE.

The 7th day of March, 1940.

Present :

THE KING'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by Section one hundred and thirty-four of the Government of Burma Act, 1935 (hereafter in this Order referred to as "the Act"), His Majesty in Council is empowered, if He thinks it just so to do, to make provision for the payment to the revenues of the Federation or of the Governor-General of India in Council out of the revenues of Burma, and for the charging on the revenues of Burma, of such periodical or other sums as may appear to Him to be proper :

AND WHEREAS a draft of this Order was laid before Parliament in accordance with the provisions of subsection (1) of Section one hundred and fifty-seven of the Act, and an Address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order :

NOW. THEREFORE, His Majesty, in exercise of the said powers and of all other powers enabling Him in that behalf is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

1. This Order may be cited as the Government of Burma (India-Burma Financial Settlement) Order, 1940.

2.—(1) The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(2) In this Order, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say :—

"Pension" means a pension payable to, or in respect of, any person in, or formerly in, the service of the Crown in India or Burma, or in the United Kingdom serving in connection with the affairs of India, or Burma, and includes—

(a) compassionate allowances ;

(b) payment of the commuted value of pensions ;

(c) gratuities payable to the dependants of any such person but not otherwise;

(d) Special Unemployed Pay (including the refund by Government of Fund subscriptions) granted to any officer in His Majesty's Forces transferred to the Special Unemployed List in pursuance of Army Instruction (India) No. 82 of 1934;

(e) Expenditure on hospital treatment, medical services or other incidental expenses, payable out of public funds in respect of any such person;

but does not include any sums payable out of public funds to or in respect of any such person by way of the return of subscriptions to a Provident Fund, or any additions thereto by way of interest or otherwise:

"Divisible pensions" means all pensions granted wholly in respect of service ending on or before the 31st March, 1937, and includes —

(a) the Special Unemployed Pay of all officers in His Majesty's Forces transferred to the Special Unemployed List on or before the 1st April, 1937, and any pensions (other than pensions earned by re-employed service after retirement) subsequently payable to or in respect of such officers;

(b) pensions or other benefits payable in connection with Contributory Family Pension funds, including such portion of the pensions or other benefits payable to the dependants of officers of the Indian Civil Service who retired on or before the 1st April, 1937, as would under the Indian Civil Service Family Pension Rules in force on the 31st March, 1937, have been made from public funds;

but, save as aforesaid, does not include pension and other benefits payable under the rules of the Indian Military Service Family Pension Fund, the Indian Civil Service Family Pension Fund, the Indian Military Widows and Orphans Fund or the Superior Services (India) Family Pension Fund, or under any rules made by the Secretary of State under paragraph (b) of subsection (3) of section two hundred and seventy-three of the Government of India Act, 1935;

"Year" means a period of twelve months commencing an the 1st day of April.

3.—(1) Subject to the provisions of sub-paragraph (3) of this paragraph, there shall be paid in respect of the year 1937 and of each subsequent year to the revenues of the Governor-General in Council or the Federation out of the revenues of Burma, in discharge of the liability of the Government of Burma in connection with the payment of certain pensions by the Government of India, a sum equal to seven and a half per cent of the net amount certified by the Auditor-General of India as having been brought to charge in that year in respect of divisible pensions.

(2) In issuing his certificate under the last preceding provision the Auditor-General of India shall have regard to such net sums only as would, under the practice in force on the 31st March, 1937, have been finally chargeable against grants or appropriations out of the Central Revenues of India, other than grants or appropriations relating to Railways or to the Mysore Assigned Tract.

(3) There shall be credited to the Government of Burma, as against the liability mentioned in sub-paragraph (1) of this paragraph, the sum of 80,00,000 rupees, in respect of the year 1937, the sum of 75,00,000 rupees, in respect of the year 1938, and the sum of 71,00,000 rupees when paid in accordance with the directions contained in the Government of Burma (India-Burma Financial Settlement) Order, 1939, in respect of the year 1939:

Provided that if the aggregate of the said sums exceeds the aggregate of the sums payable under the said sub-paragraph (1) in respect of the three years 1937, 1938 and 1939, the balance shall be treated as a payment on account of the sum payable in respect of the year 1940.

4. The Government of India and the Government of Burma may, as respects the rights and liabilities conferred and imposed upon them respectively by the preceding

provisions of this Order, agree on the substitution for any of the said provisions of such other provisions as may be specified in the agreement.

5. The sum of 43,48,963 rupees, being the equivalent of the duty paid in India after separation in respect of motor spirit shipped from Burma under bond before separation which is due from the Governor-General in Council to the Government of Burma in accordance with the direction given by the proviso to sub-paragraph (2) of paragraph four of the India, Burma and Aden (Transitory Provisions) (Taxation) Order, 1937, and which has been temporarily retained by the Governor-General in Council with the consent of the Government of Burma, shall be finally credited to the revenues of the Governor-General in Council.

6. Any sums payable under this Order shall be paid at such times as may be agreed by the Government of Burma and the Government of India or as may, in default of agreement, be determined by the Secretary of State, and shall be charged on the revenues of Burma.

Rupert B. Howorth.

V. P. MENON,

Deputy Secretary to the Governor-General (Reforms).

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 1st May, 1940.

No. D./C.-32-F.—*Statement of the affairs of the Reserve Bank of India,*

Banking Department, as on the 19th April, 1940.

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	11,40,57,000
Deposits :—		(b) Legal Tender in Burma only	22,09,000
(a) Government—		Rupee Coin	6,37,000
(1) Central Government of India.	6,65,88,000	Subsidiary Coin	4,00,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	2,46,51,000	(a) Internal	—
(3) Other Government Accounts.	6,21,60,000	(b) External	—
(b) Banks	19,42,23,000	(c) Government Treasury Bills	54,29,000
(c) Others	94,69,000	Balances held abroad*	24,74,14,000
Bills payable	8,02,000	Loans and Advances to Governments	1,50,00,00
Other Liabilities	1,61,35,000	Other Loans and Advances	23,50,000
		Investments	7,29,33,000
		Other Assets	1,35,99,000
	47,40,28,000		47,40,28,000

*Includes Cash and Short-term Securities.

Dated the 24th day of April, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 19th day of April, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	11,62,66,000		A. Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India ..	41,54,48,000	
(a) Legal Tender in India.	2,28,18,11,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,43,05,000		Sterling Securities ..	1,16,50,11,000	
			Total of A ..	..	1,60,91,57,000
Total Notes issued ..		2,53,23,82,000	B. Rupee Coin ..		53,96,44,000
			Government of India Rupee Securities.	..	38,35,81,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,53,23,82,000	Total Assets	..	2,53,23,82,000

Ratio of Total of A to Liabilities: 36·548 per cent.

Dated the 24th day of April, 1940.

J. B. TAYLOR,
Governor

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

EXPORT CESSES.

Simla, the 4th May, 1940.

No. 330 (3)-Tr. (I.E.R.)/40.—In exercise of the powers conferred by subsection (2) of Section 5 of the Indian Coffee Cess Act, 1935 (XIV of 1935), the Central Government is pleased, on the recommendation of the United Planters' Association of Southern India, to nominate Mr. N. Kirwan of Arabidacool Estate, Post Office Chikmagalur, Mysore State, to fill the vacancy on the Indian Coffee Cess Committee caused by the resignation of Mr. J. H. Sprott.

H. C. PRIOR,
Additional Secretary to the Government of India.

INSURANCE.

New Delhi, the 4th May, 1940.

No. 598-I. (16)/39.—It is hereby notified for general information that the certificates of registration granted to the following insurers by the Superintendent of Insurance by the Superintendent of Insurance under section 8 of the Insurance Act, 1938 (IV of 1938) have been cancelled by him under clause (a) of subsection (4) of the aforesaid section as amended by the Insurance (Amendment) Act, 1940, and that the cancellations will take effect from the dates noted against each :—

Serial No.	Name and address of Insurer.	Certificate of registration No.	Class or classes of business covered by the cancelled certificate.	Date from which the cancellation will take effect.
11	The Light of Asia Insurance Company, Limited, 2, Chittaranjan Avenue, Calcutta.	293	Life ..	25th May, 1940.
12	The South Indian General Assurance Company, Limited, 33, Angappa Naicken Street, G. T. Madras.	294	Life ..	25th May, 1940.

No. 593-I. (1)/40.—It is hereby notified for general information that the certificates of registration granted to the following insurers which were cancelled by the Superintendent of Insurance under sub-section (4) of section 3 of the Insurance Act, 1938 (IV of 1938) have been revived by him under sub-section (5) of the aforesaid section, with effect from the dates noted against each :—

Serial No.	Name and address of Insurer.	Certificat of egistration No.	Class or classes of business covered by the reviv-ed certificate.	Date from which the ce tificate revived.
1	Kaiser-i-Hind Insurance Company, Limited, Ewart House, Tamarind Lane, Fort, Bombay.	167	Life ..	24th April, 1940.
2	The Happy India Insurance Company, Limited 10, Clive Row, Calcutta.	226	Life ..	25th April 1940.

J. H. THOMAS,
Superintendent of Insurance.

DEFENCE DEPARTMENT.

PART B.

(ARMY BRANCH.)

CANTONMENTS—REGULATIONS.

Simla, the 1st May, 1940.

No. 606.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the Central Government is pleased to alter, in the case of the election of a member of the Cantonment Board, Murree, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely :—

Rules 1 and 4—*For* " August " *substitute* " May ".

Rule 6—In sub-rule (*i*) *for* " September " *substitute* " June " ; and in sub-rule (*v*) *for* " 10th day of October " *substitute* " 1st day of July ".

Rule 7—*For* " November " and " October " wherever they occur *substitut* " April " and " March ", respectively.

PART B.

CANTONMENT—REGULATIONS.

Simla, the 4th May, 1940.

No. 626.—The following bye-laws regulating conditions to be imposed by licence granted to barbers and keepers of shaving saloons in the Amritsar Cantonment, framed by the Cantonment Board, Amritsar, in exercise of the powers conferred by clause (*16*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely :—

By-laws.

1. A license granted to any person being a barber or a keeper of a shaving saloon, may contain any conditions which the Cantonment Board deems fit to impose, with respect to the following matters :—

(*a*) Cloths, towels and aprons used by him and his staff.

(*b*) The premises to be used as a hair cutting or shaving saloon, its sanitation and cleanliness.

(*c*) Disinfection of the instruments, clothes and apparatus employed.

(*d*) Prohibition of employment of persons suffering from infectious or contagious diseases.

(*e*) The provision of washing materials and disinfectants.

(*f*) Medical examination of all persons employed at the premises before an after the issue of the licence.

Penalty.

2. An infringement of any condition imposed by the Cantonment Board under these bye-laws shall be punishable with fine which may extend to fifty rupees and in case

of a continuing offence with an additional fine which may extend to ten rupees for every day during which the contravention continues after conviction for the first such contravention.

No. 634.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Jutogh, by reason of the acceptance by the Central Government of the resignation of Mr. J. G. Platel.

No. 635.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), 2nd Lt. J. H. C. Brown, 1/15 Punjab R., is nominated a member of the Cantonment Board, Jutogh, *vice* Mr. J. G. Platel, resigned.

No. 638.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), it is notified that a vacancy has occurred in the Cantonment Board, Lahore, by reason of the acceptance by the Central Government of the resignation of Capt. T. M. Rawlins, D.C.L.I.

No. 639.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), Maj. M. F. C. Turner, D.C.L.I., is nominated a member of the Cantonment Board, Lahore, *vice* Capt. T. M. Rawlins, D.C.L.I., resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATIONS.

PORTS.

Simla, the 2nd May, 1940.

No. 12-P. (85)/39-I.—In exercise of the powers conferred by section 5 of the Indian Ports Act, 1908 (XV of 1908), and in supersession of the notification of the Government of India in the Department of Communications, No. 12-P. (83)/37, dated the 12th April, 1938, the Central Government is pleased to declare that the limits of the Port of Karachi shall, for the purposes of the said Act, be as follows :—

From Municipal Boundary Pillar No. 1 across to the sea side of Manora spit and thence along High Water Mark to New Karachi Port Trust Pillar No. 46 and from thence seawards along the circumference of a circle of 3 miles radius, having its centre at the extreme end of Manora Breakwater until a point on the circumference due east of the centre of the circle is reached and from thence in a straight line due east to the shore at Ghizree and thence by High Water to the Northern End of Keamari Groyne, thence North following the High Water Mark of the Disinfecting Station, Chemical Analyser's Laboratory, Boat Basin and East Wharfage to the entrance to the Chinna Creek backwater, thence round the Chinna Creek by the High Water Mark and by High Water Mark following the Native Jetty and West Wharf, and thence by High Water Mark round the West Backwater to Municipal Boundary Pillar No. 1 as indicated in Karachi Port Trust Plan No. B.-II/V-34, dated the 9th June, 1939, and including all wharves and other Works made on behalf of the public for convenience of traffic, for safety of vessels, or for the improvement, maintenance or good Government of the port and also including all portions of the shore or bank within 50 yards of high water mark.

POSTS AND TELEGRAPHS.

The 30th April, 1940.

No. P. T. L./I.-89/40.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Post Office Rules, 1933, namely :—

In the said rules—

(1) In rule 114 for the word " vernacular " the words " local Indian language " shall be substituted.

(2) In rule 201, sub-clause (*v*) of clause (*a*) shall be re-numbered as sub-clause (*iv*).

S. N. ROY,

Secretary to the Government of India.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MAY 17, 1940.

PART II.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 11, 1940.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 8th May, 1940.

No. D./C.-91-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 26th April, 1940.*

Liabilities.	Rs.	Assets.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	12,82,59,000
Deposits :—		(b) Legal Tender in Burma only	21,35,000
(a) Government—		Rupee Coin	7,75,000
(1) Central Government of India.	4,08,37,000	Subsidiary Coin	4,44,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	2,50,38,000	(a) Internal	—
(3) Other Government Accounts.	6,01,52,000	(b) External	—
(b) Banks	22,49,33,000	(c) Government Treasury Bills	34,41,000
(c) Others	1,04,91,000	Balances held abroad*	24,37,19,000
Bills payable	8,50,000	Loans and Advances to Governments	5,00,000
Other Liabilities	1,56,47,000	Other Loans and Advances	23,50,000
		Investments	8,37,57,000
		Other Assets	1,24,18,000
Rupees	47,77,98,000	Rupees	47,77,98,000

*Includes Cash and Short-term Securities.

Dated the 1st day of May, 1940.

J. B. TAYLOR,
Governor.

GGP

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 26th day of April, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	13,03,94,000		A. Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India ..	41,54,48,000	
(a) Legal Tender in India.	2,26,37,69,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,23,80,000		Sterling Securities ..	1,16,50,11,000	
			Total of A ..	..	1,60,91,57,000
Total Notes issued .		2,52,65,43,000	B. Rupee Coin ..	..	53,38,02,000
			Government of India Rupee Securities.	..	38,35,84,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,52,65,43,000	Total Assets	..	2,52,65,43,000

Ratio of Total of A to Liabilities : 63·69 per cent.

Dated the 1st day of May, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

RESOLUTIONS.

The 8th May, 1940.

No. F. 15 (7)-Ex. II/40.— The following rules regulating recruitment to the Indian Audit and Accounts Service, the Imperial Customs Service, the Military Accounts Department and the Indian Railway Accounts Service are published for general information. They are liable to alteration from year to year.

RULES.

PART I.

Methods of Recruitment.

1. These Rules may be called the Customs and Accounts Service Recruitment Rules.

2. For the purposes of these Rules—

(a) " Government " means the Governor-General in Council ;

(b) " The Commission " means the Federal Public Service Commission (India) ;

(c) " The Service " means the Indian Audit and Account Service, the Imperial Customs Service, the Military Accounts Department and the Indian Railway Accounts Service.

3. The Service shall be recruited by the following methods :—

(i) By competitive examination held in India in accordance with Part II of these Rules.

(ii) By promotion or transfer from another Service or Department in accordance with Part III of these Rules.

4. Subject to the provisions of rule 3, Government shall determine the method or methods to be employed for the purpose of filling any particular vacancies, or such vacancies as may require to be filled during any particular period, and the number of candidates to be recruited by each method.

5. Vacancies in the Service which are filled otherwise than by promotion shall be apportioned between the various communities in India in accordance with the provisions of the Government of India (Home Department) Resolution No. F. 14/17-B./33-Ests., dated the 4th July, 1934, and the supplementary instructions connected therewith.

PART II.

Recruitment by competitive examination.

6. A competitive examination for admission to the Service shall be held in India at such time and place as Government may prescribe by notice issued through the Commission. Every such notice will, when possible, announce the number of vacancies to be filled on the result of the examination.

7. The competitive examination shall be a combined examination for admission to the Indian Audit and Accounts Service, the Imperial Customs Service, the Military Accounts Department, the Indian Railway Accounts Service, the Postal Superintendents (Class II) Service and the Transportation (Traffic) and Commercial Departments of the Superior Revenue Establishment of State Railways.

Any person may apply to be admitted as a candidate for appointment in all or any of these Services for which he is eligible. If he wishes to compete for appointment in more than one Service he shall state on his application form which Services he wishes to compete for and the order of his preference between them, and in such case only one application form will be necessary and one payment of the fees referred to in rule 16 (and Appendix III) will be sufficient.

Government shall assign successful candidates to each Service on a consideration of all circumstances including any personal preference expressed by the candidate.

8. If the number of candidates exceeds 400, the Commission may limit the number to be admitted to the examination to 400. In selecting those who shall be admitted to the examination the Commission shall have regard to the suitability of the applicants and to the adequate representation of the various communities and provinces of India.

9. (*i*) A candidate must apply to be admitted to the examination before such date, in such manner, and in such form as the Commission may prescribe.

*(*ii*) If a candidate is in the permanent or temporary service of Government he shall apply to the Commission for admission to the examination through the Head of his Department or office, who shall forward his application to the Commission with his recommendation, unless he refuses his consent to the application.

(*iii*) If a candidate is not in Government Service he shall apply to the Commission direct.

(*iv*) No candidate may make more than one application in respect of any one occasion on which an examination is held.

10. A candidate must be a male and either—

(*a*) a British subject domiciled in India, whose father (if alive) is a British subject or a subject of a State in India or (if dead) was at the time of his death either a British subject or a subject of a State in India or a person in the permanent service of the Crown or a person who had retired from that Service ; or

(*b*) a Ruler or a subject of a State in India, or a native of a tribal area or territory adjacent to India, in respect of whom a declaration has been made under Section 262 of the Government of India Act, 1935.

Provided that in the case of a male British subject the requirements of this rule (other than that concerning domicile) may be waived by Government if satisfied that their observance would occasion exceptional hardship and that the candidate is so closely connected by ancestry or upbringing with His Majesty's dominions as to justify special treatment.

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*The submission of applications by persons in Government service is further governed by the Government Servants' Applications for Posts (Central Services) / (Railway Services) Rules published with the Government of India, Home Department / Railway Department (Railway Board) Notification No. F. 510/31-Ests. / No. E. 34-R. R. I., dated the 7th June, 1934 / 22nd January, 1935 as amended from time to time and the corresponding rules made by Provincial Governments.

11. Candidates must have attained the age of 22, and must not have attained the age of 25, on the first day of August of the year in which the examination is held.

Provided that a Government* servant who is over the age of 25 and under the age of 28 on that date may be admitted to the examination if he—

(a) holds substantively a permanent appointment in a Department or (in the case of the Indian Railway Accounts Service) Branch, whose superior staff generally constitutes the Service for which he is a candidate, and

(b) is recommended by the Head of his Department.

12. A candidate must furnish to the Commission such evidence as may be required to show that he is of good character and *prima facie* suitable for admission to the examination. No candidate who is in the employment of the Central or of a Provincial Government will be admitted to the examination unless the Head of his Department reports that his character and attainments are satisfactory. Success in the examination confers no right to an appointment unless Government or the appointing authority, as the case may be, are satisfied, after such further enquiry as may be considered necessary, that the candidate is suitable in all respects for appointment to the public service.

13. A candidate must be a graduate of one of the Universities enumerated in the first appendix to these rules or must hold the Senior Diploma of the Mayo College, Ajmer.

Provided that, in exceptional cases, the Commission may, on the recommendation of the Central Government or a Provincial Government, treat as qualified a candidate who, though he has not any of the foregoing qualifications, has passed examinations conducted by other institutions of a standard which in the opinion of the Commission justifies his admission to the examination.

14. No candidate shall be admitted to the examination unless he holds a certificate of admission from the Commission.

The decision of the Commission as to the eligibility or otherwise of a candidate for admission to the examination shall be final.

15. No recommendations except those invited in the form of application shall be taken into consideration. Any attempts on the part of a candidate to obtain support for his candidature by other means may disqualify him for admission.

16. Candidates must pay such examination fees as Government may prescribe (see Appendix III). No claim for a refund of any of these fees will be entertained, nor can they be held in reserve for subsequent examinations or selections.

17. Examinations under these Rules shall be conducted by the Commission in the manner prescribed in the regulations which form Appendix II to these Rules.

18. (*i*) After every examination the Commission shall make a list of the candidates in order of their merit as disclosed by the aggregate marks finally awarded to each candidate, and in that order so many candidates up to the number of vacancies announced under rule 6 above, as are found by the Commission to be qualified by the examination and are considered by Government or the appointing authority, as the case may be, to be suitable in all other respects, shall be appointed.

(*ii*) For the purposes of rule 5 of these Rules, selections for appointment to vacancies to be filled by members of a particular community or communities shall be made by Government or the appointing authority, as the case may be, after consulting the Commission, from candidates of that community or communities who have qualified at the examination.

19. A candidate must be in good mental and bodily health and free from any physical defect likely to interfere with the discharge of his duties as an officer of the Service. A candidate who (after such medical examination as Government or the appointing authority, as the case may be, may prescribe) is found not to satisfy these requirements will not be appointed. Only candidates who are likely to be appointed will be medically examined.†

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*For the purpose of this proviso, a person holding an appointment in the service of an Indian State is not a "Government Servant".

†In order to prevent disappointment candidates are advised to have themselves examined by a medical practitioner preferably a Civil Surgeon, before applying for admission to the examination. Particulars of the nature of the medical test to which candidates will be submitted before appointment and of the standards required can be had from the Commission. Candidates will have no right of appeal against the decision of the Medical Board.

20. (a) Appointents shall he made on probation for a period of 2 years provided that this period may be extended if the officer on probation has not qualified for confirmation by passing the prescribed departmental examinations. Repeated failure to pass the departmental examinations within a period of 3 years shall involve loss of appointment.

(b) If, in the opinion of Government the work or conduct of an officer on probation is unsatisfactory, or shows that he is unlikely to become efficient, Government may discharge him forthwith.

(c) On the conclusion of his period of probation, Government may confirm the officer in his appointment, or, if his work or conduct has in the opinion of Government been unsatisfactory, Government may either discharge him from the Service or may extend his period of probation for such further period as Government may think fit.

(d) If the power to make appointments in the Service is delegated by Government to any officer that officer may exercise any of the powers of Government under this rule.

PART III.

Recruitment by promotion or transfer from another Service or Department.

21. Recruitment by promotion shall be made by selection from among the subordinate gazetted and ministerial establishments of the Service concerned after consultation with the Commission and the officer selected will be appointed by Government. No officer shall have any claim to such promotion as of right.

22. Recruitment by transfer from another Service or Department shall be made by Government after consultation with the Commission, from among members of such other services or departments as may be determined by Government when occasion arises.

23. If the power to make appointments in the Service is delegated by Government to any officer, that officer may exercise any of the powers of Government under this Part of these Rules.

ORDERED that the Resolution be published in the *Gazette of India.*

APPENDIX I.

List of Universities approved by the Governor-General in Council.

(*Vide* Rule 1 3

Indian Universities—

Any Universities incorporated by an Act of the Central or a Provincial Government in India.

The Mysore University.

The Osmania University.

The University of Travancore.

University in Burma—

The University of Rangoon.

English and Welsh Universities—

The Universities of Birmingham, Bristol, Cambridge, Durham, Leeds, Liverpool, London, Manchester, Oxford, Reading, Sheffield and Wales.

Scottish Universities—

The Universities of Aberdeen, Edinburgh, Glasgow and St. Andrews.

Irish Universities—

The Universities of Dublin (Trinity College) and the Queen's University, Belfast.

APPENDIX II.

(*Vide* Rule 17.)

1. The examination will include the following subjects. Each subject will carry the number of marks shown against it :—

Section A.—To be taken by all candidates.

		Marks.
1.	Essay	150
2.	English	50
3.	General Knowledge	150
4.	Elementary Geography	100
5.	Elementary Mathematics	100
6.	*viva voce*	200

Section B.—Candidates are allowed to take subjects in this section up to a total of 600 marks.

		Marks.
7.	Pure Mathematics	200
8.	Applied Mathematics	200
9.	Chemistry	200
10.	Physics	200
11.	English literature (General)	200
12.	Indian History	200
13.	British History	200
14.	General Economics	200
15.	Economic History	100
16.	Statistics	100
17.	One of the following :— Latin, Greek, French, Sanskrit, Arabic or Persian	200
18.	Applied Mechanics	200
19.	Prime Movers	100

2. A candidate who takes any of the subjects 7, 8, 18 or 19 above will be required to offer some other subject carrying 100 marks in place of subject 5.

3. A candidate who takes Physics or Chemistry as an optional subject must produce, on the prescribed form, a certificate that he has under gone, after passing the intermediate or equivalent examination, laboratory training for a period of one year in an institution authorised to prepare candidates in that subject for a University Degree or in the Mayo College, Ajmer. The certificate must be signed by the head of the institution.

4. The standard and syllabus of the examination will be such as the Federal Public Service Commission shall prescribe and the Commission shall, if they think it desirable, determine what shall be the qualifying marks in all or any of the subjects of the examination.

5. From the marks assigned to candidates in each subject such deduction will be made as the Commission may consider necessary in order to secure that no credit is allowed for merely superficial knowledge.

6. If a candidate's handwriting is not easily legible, a deduction will be made on this account from the total marks otherwise accruing to him.

7. Credit will be given for good English including orderly, effective and exact expression combined with due economy of words in all subjects of the examination and not only in subjects which are specially devoted to English.

APPENDIX III.

Fees.

(*Vide* Rule 16.)

Candidates must pay the following fees :—

A. To the Federal Public Service Commission—

Rs. 82-8-0 with the application form.

(*Only treasury receipt for this amount will be accepted by the Federal Public Service Commission. The Commission cannot accept the fee in cash or postal orders or cheques.*)

B. To the Medical Board—

Rs. 16-0-0 before examination by a Medical Board in the case of successful candidates.

Candidates are required to pay their medical fees in cash to the Medical Boards concerned at the time of their medical examination.

No claim for a refund of these fees will be entertained, nor can they be held in reserve for subsequent examinations or selections. A refund of Rs. 75 will, however, be allowed to a candidate who has paid the admission fee of Rs. 82-8-0 but is not admitted to the examination by the Commission under Rule 8 of these rules.

C. E. JONES,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATIONS.

ARCHAEOLOGY.

Simla, the 8th May, 1940.

No. F. 4-6/(2/-40F. & L.—In exercise of the powers conferred by subsection (*1*) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), the Central Government is pleased to declare the ancient monument described in the annexed chedule to be a protected monument within the meaning of the said Act.

SCHEDULE.

District.	Locality.	Name and description of the monument with plot Nos.	Area.	Boundaries.	Ownership.
Ferozepore ..	Abohar ..	The mound about 60 feet high known as Mud Fort situated in field No. 1787/1/1.	9·22 acres.	North .. Khasra Nos. 1784, 1786 and 2668. South .. Khasra No. 2639. East .. Khasra Nos. 2100, 1788 and 1784. West .. Khasra No. 1640.	Government.

G. S. BOZMAN,

Joint Secretary to the Government of India.

HEALTH.

The 4th May, 1940.

No. F. 40-5 (5)/40.—In modification of this Department notification No. F. 40-5 (1)/40-H., dated the 3rd April, 1940, Major F. H. Whyte, M.B., B.Ch., M.Ch., (Belf.), F.R.C.S. (Irel.), I.M.S., is appointed to the post of Civil Surgeon, Simla West, with effect from the forenoon of the 15th April, 1940.

J. D. TYSON,

Secretary to the Government of India.

DEFENCE DEPARTMENT

Simla, the 11th May, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 670.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab published with the notification of the Government of the Punjab, No. 3770-S., dated the) 16th September, 1924, the Central Government is pleased to alter, in the case of the election of a member of the Cantonment Board, Dalhousie, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely ;—

Rule 1—*For* " August " *substitute* " January ".

Rule 4—*For* " August " *substitute* " May ".

Rule 6—In sub-rule (*i*) *for* " fifteenth day of September " *substitute* " tenth day of June ". In sub-rule (*v*) *for* " tenth day of October " *substitute* " twentyfifth day of June ".

Rule 7—*For* " November " and " October " wherever they occur *substitute* " July " and " June ", respectively.

No. 671.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ambala, by reason of the acceptance by the Central Government of the resignation of Maj. S. F. Martin, 1/15 Punjab R.

No. 672.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. F. Mackenzie, 1/15 Punjab R., as a member of the Cantonment Board, Ambala, *vice* Maj. S. F. Martin, 1/15 Punjab R., resigned.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 7th May, 1940.

No. M.-1272.—Whereas by the notification of the Government of India in the Department of Labour, No. M.-1272 (1), dated the 28th September, 1938, under section 17 of the Indian Explosives Act, 1884 (IV of 1884) any gas when contained in any metal container in a compressed or liquified state has been declared to be an explosive within the meaning of the said Act, the Central Government, in exercise of the powers conferred by sections 5 and 7 of the said Act, is pleased to make the following rules to regulate the manufacture, possession, transport and importation of such gases, a draft of the said rules having been previously published as required by section 18 of the said Act, namely :—

RULES.

1. *Short title.*—These rules may be called the Gas Cylinders Rules, 1940.

2. *General exemption.*—Nothing in these rules shall apply to any air receiver which forms part of an internal combustion engine or a compressing plant.

3. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(*a*) " Chief Inspector " means the Chief Inspector of Explosives in India ;

(*b*) " Cylinder " means any metal container whatever its shape may be ;

(*c*) " District Magistrate " includes an Additional District Magistrate ;

(*d*) " Person " includes any company or association or body of individuals, whether incorporated or not.

4. *Construction and Tests of Cylinder, its valves and other fittings.*—No person shall fill any cylinder with any compressed or liquefied gas and no person shall import any cylinder so filled unless such cylinder and its valve or other fittings—

(*a*) are constructed in accordance with the specifications laid down in Schedule I ;

(*b*) have passed the tests specified in that Schedule ; and

(*c*) conform to the provisions of rules 5 and 6.

5. *Screw threads for valves.*—(1) The valves of cylinders containing inflammable gas shall be provided with left-handed screw threads for the pipe or other connections.

(2) All other cylinders shall be fitted with valves provided with right-handed screw threads.

6. *Markings on cylinders.*—(1) Every cylinder shall be stamped permanently and legibly with—

(*a*) the manufacturer's and owner's identification marks and rotation number ;

(*b*) if it was manufactured after 1st September, 1931—a mark indicating the specification to which the cylinder has been made namely B. S. S.

No. 399/1930, B. S. S. No. 400/1931 or B. S. S. No. 401/1931 as the case may be ;

(c) the name or the chemical symbol of the gas for which the cylinder is to be used ;

(d) the date of the last hydraulic test which may be indicated by the month and year or by the year with a symbol to denote the quarter of the year ;

(e) the internal pressure required for the hydraulic test ;

(f) if it is to be used for any liquefiable gas—the tare and gross weights calculated from the appropriate filling ratio.

(2) The marks specified in clause (c) of sub-rule (1) shall be stamped on the valve.

(3) All other marks, except the manufacturer's mark which may be on the base, shall be stamped on the neck end of the cylinder.

7. *Hydraulic test.*—No cylinder shall be filled with gas unless such cylinder has been subjected by the person filling it to the hydraulic test specified in Schedule I within the preceding two years and has passed that test.

8. *Precautions to be observed in carrying out hydraulic test.*—(1) In carrying out the hydraulic test referred to in rule 7, the following provisions shall be observed namely :—

(i) Every cylinder shall be thoroughly cleaned and examined externally and, so far as practicable, internally, for surface defects, corrosion and foreign matter.

(ii) Where internal rust or foreign matter is observed the cylinder shall, prior to the hydraulic test, be heated to a temperature not exceeding 300°C. and again cleaned and examined.

(iii) As soon as the test is completed, the cylinder shall be thoroughly dried internally, and shall be clearly stamped on the neck end with marks and figures indicating the person by whom the test has been carried out and the date of test. A record shall be kept of all such tests.

(2) Any cylinder which fails to pass the hydraulic test or which for any other reason is found to be unsafe for use shall be destroyed or rendered useless.

9. *Examination prior to filling of cylinders.*—Every cylinder shall be carefully, examined at the filling station to ensure that it complies in all respects with the requirements of these rules, and shall be completely emptied before it is passed for filling.

10. *Compressing and filling apparatus.*—The compressing and filling apparatus for any gas shall be wholly distinct from and unconnected with the compressing and filling apparatus for any other gas.

11. *Working Pressure and Filling Ratios.*—(1) The working or internal pressure in any cylinder charged with a permanent gas shall not exceed 1,800 pounds to the square inch at a temperature of 60° F.

(2) Cylinders charged with liquefiable gases shall not be filled in excess of the filling ratios specified in Schedule II.

Explanation.—Filling ratio means the weight of gas permitted for each one pound of water capacity of the cylinder, the accuracy of the charge being determined by weighing.

12. *Identification Colours.*—(1) Every person filling any cylinder with compressed or liquefied gas shall, before it is stored or despatched, see that it is painted with the appropriate identification colours specified in Schedule III.

(2) No person shall in any way interfere with or change the colour painted on a gas cylinder :

Provided that nothing in this sub-rule shall be deemed to prohibit the repainting of a cylinder with the identification colour painted on it when it is required for the purpose specified in sub-rule (1) of rule 14.

13. *Marking and labelling of cylinders.*—(1) Every cylinder shall be legibly marked or labelled with the name of the gas and the name and address of the person by whom the cylinder was filled with gas.

test shall be the value of P calculated from the formula $P=2\,ft/D-t$ where D is the outside diameter of the cylinder in inches, t is the thickness of the wall in inches and f has the value of 33,600 pounds per square inch. The test pressure for cylinders for carbon dioxide, nitrous oxide and ethylene is 3,360 lbs. per square inch in all cases. No pressure greater than the working pressure for which the cylinder is designed shall have been applied to the cylinder before the test. The permanent stretch shown by the test shall not exceed 10 per cent of the temporary stretch under the proof pressure. Test pressures, in pounds per square inch to the nearest 10 pounds per square inch calculated from the formula are :—

DIAMETER.	INTERNAL WORKING PRESSURE (GAUGE) ; LB./SQ. IN.				
In.	100	200	300	400	500
3	1,970	2,080	2,200	2,320	2,440
4	1,710	1,830	1,940	2,060	2,190
5	1,550	1,650	1,770	1,890	2,010
6	1,420	1,520	1,640	1,760	1,890
7	1,320	1,430	1,540	1,670	1,800
8	1,240	1,350	1,460	1,590	1,720
9	1,170	1,280	1,400	1,530	1,660
10	1,110	1,230	1,340	1,470	1,610
11	1,070	1,180	1,300	1,430	1,570
12	1,030	1,140	1,260	1,390	1,530

DIAMETER.	INTERNAL WORKING PRESSURE (GAUGE) ; LB./SQ. IN.								
In.	600	700	800	900	1,000	1,100	1,200	1,300	1,400
3 ..	2,470	2,510	2,550	2,580	2,620	2,670	2,700	2,740	2,780
4 ..	2,250	2,310	2,370	2,440	2,500	2,550	2,620	2,680	2,750
5 ..	2,090	2,170	2,250	2,330	2,410	2,500	2,570	2,650	2,730
6 ..	1,980	2,080	2,170	2,260	2,350	2,440	2,530	2,620	2,720
7 ..	1,900	2,000	2,100	2,200	2,300	2,400	2,500	2,610	2,710
8 ..	1,830	1,940	2,050	2,150	2,260	2,370	2,480	2,590	2,700
9 ..	1,770	1,890	2,000	2,120	2,230	2,350	2,460	2,580	2,690
10 ..	1,730	1,850	1,960	2,080	2,200	2,330	2,440	2,570	2,690
11 ..	1,690	1,810	1,940	2,060	2,180	2,310	2,430	2,560	2,690
12 ..	1,660	1,780	1,910	2,040	2,170	2,290	2,420	2,550	2,680

3. Cylinders manufactured prior to 1st September, 1931, may be made of wrought iron or lap welded or seamless steel containing not more than 0·25 per cent of carbon and not less than 99 per cent of total iron, the ultimate stress of the steel being not less than 26 tons per square inch and not more than 33 tons per square inch and the ultimate alongation not less than 1·2 inches on a test piece of 8 inch gauge length cut from a finished cylinder.

4. Valve fittings for cylinders shall comply in all respects with the specification for valve fittings for gas cylinders set out in the British Standard Specification No. 311 of 1931 and from the 11th May, 1942, the valve fittings for cylinders for Carbon Dioxide shall be provided in the body of the fitting with a safety release consisting of a softened coper disc so arranged as to burst at a pressure between 2,600 and 2,850 pounds per square inch.

SCHEDULE II.

[*See* Rule 11 (2).]

Filling ratios and Working (gauge) Pressure of Liquefiable Gases.

Gas.	TROPICAL CLIMATES (MAXIMUM TEPERATURE 65°C.)	
	Filling Ratio.	Working (gauge) pressure ; lb/sq. in.
Sulphur dioxide	1·19	180
Ammonia	0·51	412
Chlorine	1·19	283
Methyl chloride	0·79	211
Ethyl cloride	0·79	60
Freon (dichlordifluormethane)	1·08	233
Hydrocyanic acid	0·57	32
Phosgene	1·19	95
Carbon dioxide	0·667	1,800
Nitrous oxide	0·667	1,800
Ethylene	0·270	1,800

NOTE.—The water capacity of each individual cylinder shall be carefully ascertained and by using the appropriate filling ratio the true gas capacity determined. The true gas capacity (in pounds) added to the are weight of the cylinder will give the gross weight referred to in rule 6 (1) (*f*).

SCHEDULE III.

(*See* Rule 12.)

Specification for Identification Colours for Gas Cylinders.

GROUND COLOUR.

1. Gas cylinders shall be entirely covered with a coat of paint of the colour specified in Tables I and II.

DISTINGUISHING COLOUR BAND.

2. A distinguishing colour band shall be applied to the gas cylinders in accordance with Tables I and II and Fig. I. Unless otherwise specified this distinguishing colour band shall be painted round the neck of each cylinder adjacent to the valve fitting and shall be wide enough to occupy half the portion of the cylinder between the junction of the hemispherical and cylinderical portions and the neck.

When the valve of a cylinder is wholly protected by an extension of the cylinder body the identification colour band adjacent to the valve shall be painted on the extension both internallv and externally, and when two identifying bands are required, in such cases the second band shall be painted immediately below the first band on the external surface of the cylinder. (*See* Fig. I.)

For cylinders for medical purposes, the name or chemical symbol of the gas shall be stamped, stencilled or painted on or near the shoulder of the cylinder. In the case of coir covered cylinders the name or chemical symbol of the gas shall also be stamped on a metal tag attached to the covering.

Any other distinguishing bands or marks, painted on the cylinder by the gas manufacturer or filler for his own purposes, shall be placed on the body of the cylinder. The neck of the cylinder may have a painted aluminium panel to show up the marking.

For gases other than those provided for in Tables I and II, the cylinders shall be specially labelled indicating the nature of the contents.

STANDARD COLOURS.

3. The colours used both for the ground colour and the distinguishing colour band shall be in accordance with the British Standard Schedule of Colours for Ready Mixed Paints No. 381. (*See* Appendix.)

TABLE I.

British Standard Identification Colours for Gas Cylinders, excluding Cylinders for Medical Purposes (See *Fig. 1.*)

Gas.		Ground Colour of Cylinder.		Colour of Bands.	
Name.	Symbol.	Nominal.	British Standard Colour No.*	Nominal.	British Standard Colour No.*
Acetylene	C_2H_2	Maroon ..	41	None ..	..
Air	..	Grey ..	30	None ..	..
Ammonia	NH_3	Black ..	..	Red and Yellow†.	37 & 56.
Argon	A	Blue ..	3	None ..	..
Carbon Dioxide, for temperature use.	CO_2	Black ..	.. ..	None ..	..
Do., for tropical and marine use.	..	Black ..	..	White or aluminium paint.	..
Carbon Monoxide ..	CO	Red ..	37	Yellow ..	56
Chlorine	Cl	Yellow ..	56	None ..	..
Do., cylinders fitted with internal dip pipes.	..	Yellow ..	56	Black ..	..
Coal Gas	..	Red ..	37	None ..	..
Ethyl Chloride, inflammable ..	C_2H_5Cl	Grey ..	30	Red ..	37
Do., non-inflammable ..	..	Grey ..	30	None ..	..
Ethylene	C_2H_4	Mauve ..	..	Red ..	37
Ethylene Oxide	C_2H_4O	Mauve ..	..	Red and Yellow.	37 and 56
Freon (dichlordifluormethane) ..	CCl_2F_2	Parti-coloured: Bottom end grey, neck end mauve.	30 (grey) ..	..	..
Helium	He	Medium Brown.	11	None ..	..
Hydro cyanic Acid ..	..	Blue ..	3	Yellow ..	56
Hydrogen	H	Red ..	37	None ..	..
Methane	CH_4	Red ..	37	None ..	..
Methyl Bromide ..	CH_3Br	Blue ..	3	Black ..	..
Methyl Chloride, inflammable ..	CH_3Cl	Green ..	25	Red ..	37
Do., non-inflammable ..	..	Green ..	25	None ..	..
Neon	Ne	Medium Brown.	11	Black ..	..
Nitrogen	N	Dark Grey ..	32	Black ..	..
Oxygen	O	Black ..	..	None ..	..
Phosgene	$COCl_2$	Black ..	..	Blue and Yellow†.	3 & 56
Sulpur Dioxide ..	SO_2	Green ..	25	Yellow ..	56

*See Appendix.

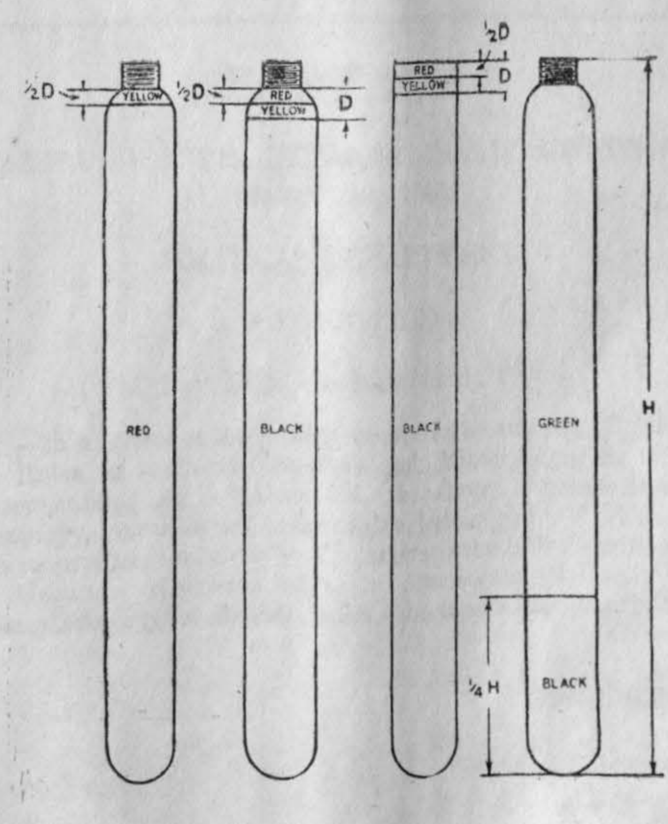
†The red or blue band shall be placed adjacent to the value fitting and the yellow band between that and the ground colour of the cylinder. (*See* Fig. 1.).

TABLE II.

British Standard Identification Colours for Gas Cylinders for Medical Purposes. (See *Fig. 1.*).

Gas.		Ground Colour of Cylinder.		Colour of Bands.	
Name.	Symbol.	Nominal.	British Standard Colour No.	Nominal.	British Standard Colour No.
Carbon Dioxide (for inhalation).	CO_2	Green with Black bottom.	25	..	..
Carbon Dioxide with internal tube (for snow making).	CO_2	Green ..	25	..	..
Ethyl Chloride ..	C_2H_5Cl	As Table I ..	..	..	..
Ethylene	C_2H_4	As Table I ..	..	..	..
Nitrous Oxide ..	N_2O	Black ..	..	..	..
Oxygen	O	Black ..	..	White ..	..
Oxygen and CO_2 mixture ..	O & CO_2	Black ...	..	Green with white neck.	25

FIG. 1.



Carbon Monoxide (Table I). Ammonia (Table I). Ammonia (Table I). Carbon Dioxide for Inhalation (See Table II).

APPENDIX.

Extract of Colours from British Standard Schedule of Colours for Ready Mixed Paints.

(No. 381.)

British Standard Colour No.	Colour.
3	Peacock Blue.
11	Medium Brown.
25	Light Brunswick Green.
30	French Grey.
32	Dark Battleship Grey.
37	Signal Red.
41	Maroon.
56	Golden Yellow.

M. S. A. HYDARI,

Secretary to the Government of India.

277 SC—98?—17 5-40—SGPP Lahore.

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LAHORE, FRIDAY, MAY 24, 1940.

PART II.

FROM THE "GAZETTE OF INDIA, EXTRAORDINARY" NEW DELHI, SATURDAY, MARCH 23, 1940.

POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 20th March, 1940.

No. 4-W.—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, as applied to the Civil and Military Station of Bangalore, and of all other powers enabling him in that behalf, the Crown Representative is pleased to order that all property, moveable and immoveable, belonging to, or held by or managed on behalf of, the enemy firm known as N. V. Overzeesche Kali Export Maatschapp ij, 8, Infantry Road, Bangalore (registered office in Amsterdam, Holland), do vest in the Custodian of Enemy Property for British India, who is also the Custodian for the said Station.

C. LATIMER,

Secretary to His Excellency the
Crown Representative.

FROM THE "GAZETTE OF INDIA", NEW DELHI, APRIL 16, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TARIFFS.

New Delhi, the 16th April, 1940.

No. 20-T. (17)/39.—Whereas the articles specified in the first column of the Table annexed hereto are chargeable under Items Nos, 48 (3) and 48 (9) of the First Schedule to the Indian Tariff Act, 1934 X(XXII of 1934), at the rates of duty specified in the second column of the said Table,

And whereas the total quantity of the said articles imported from the United Kingdom and retained in India during the cotton piecegoods year 1st April, 1939, to 31st March, 1940, does not exceed 350 million yards as computed in accordance with Article 10 of the Trade Agreement between His Majesty's Government in the United Kingdom and the Government of India, signed in London on the 20th day of March, 1939.

Now, therefore, in exercise of the powers conferred by subsection (2) of Section 4 of the said Act the Central Government is pleased for the purpose of giving effect to the provisions of Article 10 of the said Trade Agreement, to reduce the rates of duty applicable to the said articles to the rates specified in the third column of the Table below with effect from the 17th April, 1940 :—

TABLE.

Articles, with number of Item in the First Schedule under which chargeable.	Present rate of duty chargeable under the Indian Tariff Act.	Revised rate of duty.
48 (3) Cotton fabrics not otherwise specified, containing more than 90 per cent. of cotton—		
(a) Grey piecegoods (excluding bordered grey chadars, dhuties, saries and scarves)—		
(i) of British manufacture ..	15 per cent. *ad valorem* or 2 5/8 annas per lb., whichever is higher.	12½ per cent. *ad valorem* or 2 3/16 annas per lb., whichever is higher.
* * * *	* *	* *
(b) Printed piecegoods and printed Fabrics—		
(i) of British manufacture ..	17½ per cent. *ad valorem* ..	15 per cent. *ad valorem*.
* * * *	* *	* *
(c) Cotton piecegoods and fabrics not otherwise specified—		
(i) of British manufacture ..	15 per cent. *ad valorem* ..	12½ per cent. *ad valorem*.
* * * *	* *	* *
48 (9) The following cotton fabrics, namely, sateens including italians of sateen weave, velvets and velveteens and embriodered all overs—		
(a) Printed fabrics—		
(i) of British manufacture ..	17½ per cent. *ad valorem* ..	15 per cent. *ad valorem*.
* * * *	* *	* *
(b) Other fabrics—		
(i) of British manufacrure ..	15 per cent. *ad valorem* ..	12½ per cent. *ad valorem*.
* * * *	* *	* *

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA, SIMLA, SATURDAY, APRIL 27, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

(EDUCATION).

Simla, the 24th April, 1940.

No. F. 78-4/40-E.—The following amendment is made in the rules for the encouragement of the study of oriental languages, published with this Department notification No. F. 78-5/39, dated the 6th March, 1940:—

In the second paragraph of rule VII *for* the words "Board of Examiners, Madras" *read* "Public Service Commission, Madras."

J. D. TYSON,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA, EXTRAORDINARY" SIMLA THURSDAY, MAY 9, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 9th May, 1940.

No. 54-OR/9/39.—In pursuance of clause (*d*) of rule 97 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Defence Co-ordination Department No. 54-OR/5/39, dated the 24th January, 1940, the Central Government is pleased to declare each of the persons or bodies of persons specified in the Schedule hereto annexed to be an enemy for the purposes of Part XV of the said Rules.

SCHEDULE.

Afghanistan.	
Skoda Works Agency ..	Kabul.
Argentina.	
A. E. G. Cia Argentina de Electricidad S.A.	Bdo. de Irigoyen 330, Buenos Aires.
Accumulatoren-Fabrik A. G. (Fabrica de Acumuladores S.A., Buenos Aires Branch).	Cangallo 2629, Buenos Aires.
Agfa Argentina (Dr. Kurt Oppenheimy Cia.).	Bdo. de Irigoyen 653, Buenos Aires.
Amme, Giesecke y Konegen Soc. de Resp. Ltda.	25 de Mayo 252, Buenos Aires.
Anilinas Alemanas S. A.	Salta 323-25, Buenos Aires.
Argentina de Cereales y Algodón S. A. Cia. (C.A.D.E.C.A.).	Moreno 970, Buenos Aires.
Argentina Exportadora de Cereales Cia. ("Comparex").	Reconquista 336, Buenos Aires.
Banco Aleman Transatlantico. (Deutsche Uberseeische Bank).	Buenos Aires and all branches in Argentina.
Banco Germanico de la America del Sud. (Deutsch-Südamerikanische Bank).	Buenos Aires.
"Bayer," La Quimica, S. A. ..	Cervino 3101, Buenos Aires.

Argentina—*contd.*

Beiersdorf Soc. de Resp. Ltda. ..	Rioja 1767, ut 61, Corrales 2666, Buenos Aires.
Berger, Curt, y Cia., Soc. de Resp. Ltda	25 de Mayo 386-92, Buenos Aires.
Boker y Cia.	Moreno 437, Buenos Aires.
Borsig, Rheinmetall, Cia Argentina de Maquinas S. R. Ltda.	25 de Mayo 375, Buenos Aires.
Bosch, Robert S.A.	Rio Bamba 340/50, Buenos Aires.
Bromberg y Cia, S.A.C.	Moreno 970, Buenos Aires.
C.A.D.E.C.A.—Argentina de Cereals y Algodon, S.A. Cia.—	Moreno 970, Buenos Aires.
Carbonera Buenos Aires S.R.L. ..	Belgrano 752, Buenos Aires.
Clarfeld, Federico y Cia., Ltda. ..	Paseo Colon 746, Buenos Aires.
"Comparex"—Cia. Argentina Exportadora de Cereales.—	Reconquista 336, Buenos Aires.
Condor, Sindicato Ltda. ..	Corrientes 300, Buenos Aires.
Denk Aceros Boehler Soc. Resp. Ltda, Casa.	Belgrano 550, Buenos Aires.
Deutz, Otto, Cia. Argentina de Motores, Legitimo, S.A.	Pueyrredon 602, Buenos Aires.
Dyckerhoff & Widmann, S.A. ..	Av. R.S. Pena 700, Buenos Aires.
Endler, Walter	Bolsa de Comercio Ese 639, Buenos Aires and at Rosario.
Farma Platense S.R.L.	Calle Cavia 3333, Buenos Aires.
Friedrich, Alberto	Bolivar 218, Buenos Aires.
"G.E.C.O." Cia. Industrial y Comercial S. A.	Balcarce 615/21, Buenos Aires.
"G.E.O.P.E." Cia General de Obras Publicas, S.A.	B. de Irigoyen 330, Buenos Aires.
General de Constructiones, S.A. Cia. ..	Ave. Pte. R. S. Pena 933, Buenos Aires.
Gruen & Bilfinger S.R. Ltda. ..	San Martin 235, Buenos Aires.
"H. E.R.O." S. A. Comercial ..	Belgrano 865-71, Buenos Aires.
Hamburg S. A. La Plata Line ..	Florida 439, Buenos Aires.
Hartrodt y Cia., Soc. Resp. Ltda. ..	Calle Lavalle 341, Buenos Aires.
Hasenclever y Cia. ..	Belgrano 673, Buenos Aires.
"Inag" Fábricas Reunidas de Utiles Sanitarios, S.A.	Callao 1063, Buenos Aires.
Industrial y Mercantil Thyssen, Ltda. Cia Thyssen-Lametal.	Belgrano 752, Buenos Aires, and all branches in Argentina.
Kirschbaum y Cia./S en C.	Independencia 401, Buenos Aires, and all branches in Argentina.
Klöckner, Establecimientos S. A. Ind. Arg.	Belgrano 931, Buenos Aires.
"Krupp", Sociedad Metalúrgica Argentina S. A.	Sarmiento 329, Buenos Aires.
La Ferreteria Alemana	Sarmiento 1401, Buenos Aires.
Lahusen y Cia, Ltda.	Paseo Colon, 317, Buenos Aires.
Lloyd Norte Aleman	25 de Mayo 267, Buenos Aires.
Mannesmann Soc. Tubos, Ltda., S./A. ..	Belgrano 327, Buenos Aires.

Argentina—*concld.*

Merck Quimica Argentina S.A. ..	Rosetti 1084, Buenos Aires.
Meyer, L. D. y Cia. Ltda. ..	Paseo Colon, 301, Buenos Aires.
Minino, Juan ..	Chacab 1553, Buenos Aires.
Oppenheim, Dr. Kurt y Cia.—Agfa Argentina.—	Bdo. de Irigoyen 653, Buenos Aires.
Orenstein & Koppel S. A. ..	San Martin 66, Buenos Aires.
Osram-Cia Argentina de Lamparas Electrica S. A.	Luca 2251, Buenos Aires.
Pallavicini E. y Cia., S.A.C. ..	Moreno 970, Buenos Aires.
Rappard, Gustavo A ..	San Martin 232, Buenos Aires.
" Ribereña del Plata " (Sudamericana de Comercio S. A. Cia.).	Av. de Mayo 869, Buenos Aires.
Riedel y Levalle Resp. Ltda. ..	Calle Lavalle 2666/8, Buenos Aires.
Roechling-Buderus, Acero, Soc. Anon..	Bulnes 2593, Buenos Aires.
Schering, Quimica S.A. ..	Monroe 1378, Buenos Aires.
Siemens-Bauunion, Cia Platense de Construcciones S.A.	Av. de Mayo 869, Buenos Aires.
Siemens-Schuckert S.A., Cia Platense de Electricidad.	Avenida de Mayo 869, Buenos Aires, and all branches in Argentina.
Springer y Möller, S.A. ..	Zepita 3177, Buenos Aires.
Staudt y Cia S.A.C. ..	Bdo. de Irigoyen 330, Buenos Aires.
Stinnes, Hugo, Ltda., S.A. Com. e. Ind.	25 de Mayo 145, Buenos Aires.
Sudamericana de Comercio, S.A. Cia.—Ribereña del Plata.—	Av. de Mayo 869, Buenos Aires.
Thorhauer y Cia.	M. Rodriguez 1140, Buenos Aires.
" Thyssen-Lametal,"—Cia Industrial y Mercantil Thyssen, Ltda.—	Belgrano 752, Buenos Aires, and all branches in Argentina.
Wayss & Freytag, S.A. Empresa Constructora.	Av. L. N. Alem 168, Buenos Aires.
Zeiss, Carl	Bdo. de Irigoyen 330, Buenos Aires.

Belgium.

A.E.G. Societe Luxembourgeoise pour Entreprises Electriques S. A.	Rue Souveraine 40, Brussels.
Aciers Marathon, S.A.	Rue du Parc, 33, Liege.
Ahlers, H. D. & Co.	Vlasmarkt 16, Antwerp.
Auerbach, Philippe	Rue Conscience 20, Antwerp.
Bilgrey, M. & W.	Residence Palace, 155 rue Loi, Brussels.
Compagnie Industrielle & Charbonniere, S. A.	4, Quai Van Meteren, Antwerp.
Cooperative Belge Ruhrstahl, Soc. ..	12, Rue Adrien Dewitte, Liege.
Damman, J. G. Senr. S.A. ..	6, Quai Des Armateurs, Brussels.
Dasbach, Th.	18, Plaine Malcon, Antwerp.
Debauche Fils. Etablissements ..	5, Rue de L'Escaut, Peruwelz.
Eckhusen, Bodo Friedrich ..	29, Ave. Prince Baudouin, Berchem, and 21, Kipdorp, Antwerp, Belgium.
Eckhusen, Bodo Friedrich & Co. ..	21, Kipdorp, Antwerp.
Gunther, Anton S.A.de Transport ..	2, Quai Ortelius, Antwerp.
Ivers, I.	21, Kipdorp, Antwerp.

Belgium—*concld.*	
Kiefer, Maison	71, Rue Delocht, Brussels.
Poldi S. A. Belge, Aciers	Rue Villette 38, Liege.
Randaxhe-Bally, J. & Co.	Rue des Tanneurs 39, Antwerp.
Rhenania, S.A.	215, Avenue d'Italie, Antwerp.
Röhde et Cie Matthias	9, Rue des XII Mois, Antwerp.
Rohde & Jörgens S. A. Matthias ..	2, Quai Ortelius Antwerp.
S.A.B.A.T.	4, Quai van Meteren, Antwerp.
Scheepvaarts Agentuur Maatschappij ..	8, Quai Taverniers, Antwerp.
Schenker & Co., Transports Internationaux	13, Rue Aux Lits, Antwerp, and all branches in Belgium.
Siemens	ch. de Charleroi 116, Brussels, and all branches in Belgium.
Von Appen, Ernest	39, Quai des Moines, Ghent.
Zapp, Robert S.A.	Avenue Firmin Lecharlier 154/60, Brussels.
Zurstrassen, P.J., et Fils	108, Rue du Palais, Verviers.
Belgian Congo.	
Corssen, C. F. & Co.	Elizabethville, Stanleyville and Leopoldville.
Hesse, Newman & Co.	Leopoldville.
Bolivia	
Borgolte, Rud	La Paz.
Elsner, Bernard y Cia	La Paz.
Elsner, Juan & Co.	La Paz.
Kyllmann, Bauer y Cia	La Paz.
Schweitzer y Cia	La Paz.
Von Bergen, J., y Cia	La Paz.
Zeller, Mozer y Cia	La Paz and all branches in Bolivia.
Zieriacks, Becker y Cia	La Paz.
Brazil.	
A.E.G. Cia Sul Americana de Electricidade	Av. Rio Branco 47, Rio de Janeiro, and all branches in Brazil.
Acos Roechling Buderus Do Brasil Ltda...	Travessa Bom Jesus 6-8 Rio de Janeiro.
Allianca Commercial de Anilinas Ltda. ..	81, Av. Almte Barroso, Rio de Janeiro and all branches in Brazil.
Auto-Union Brasil Ltda.	Rua Riachuelo, 187-189, Rio de Janeiro.
Banco Allemao Transatlantico (Deutsche Uberseeische Bank).	Rio de Janeiro and all branches in Brazi
Banco Germanico da America do Sul (Deutsch-Sudamerikanische Bank A.G.).	Rio de Janeiro and all branches in Brazil.
Berringer y Cia	Boulevard Castilhos Franca 59, Para and Rua Marechal Deodoro 63, Manaos.
Brasileira de Electricidade Siemens Schuckert S.A. Companía.	Rua General Camara 78, Rio de Janeiro, and all branches in Brazil.
Bremensis, Sociedade Technica Ltda. ..	Caixa Postal 1548, Rio de Janeiro and all branches in Brazil.

Brazil—*concld.*

Chimica Bayer Limitada & A.G.F.A. ..	Rua dom gerardo 42, Rio de Janeiro and all branches in Brazil.
Chimica "Merck" Brazil S.A. Casa ..	Av. Nilo Pecanha 155, Rio de Janeiro.
Cohnitz, Franz	Praca Quinze de Novembro 20, and Av. Francisco Bicalho, Rio de Janeiro.
Leutzgen, Guilherme	75c, rua B.S. Pedro. C.P. 2027, Sao Paulo.
Lohmann, E. y Cia.	Travessa Padre Eutychio 59, Para.
Mannesmann Sociedade de Tubos, Ltda...	Rua General Camara 90, Rio de Janeiro.
Motores Deutz, Otto, Legitimo, Ltda., Sociedade.	Rua da Alfandega 116, Rio de Janeiro.
Optica, Ltda. Sociedade—Carl Zeiss.— ..	Ruo dos Benedictinos 21, Rio de Janeiro.
Orion S/A Fabricas	13, Ramaes, 91 rua Joaq Carlos. Sao Paulo.
Ranniger y Cia.	Bd. Castilhos Franca 73, Para.
Semper y Cia.	Rua Marechal Deodoro 172, Manaos.
Sidapar (Usina Siderurgica e Laminadors N.S. Aparecida S.A.).	Rua da Quinta 71, Sao Paulo.
Stahlunion Limitada	Rua Candelaria 53, Rio de Janeiro, and at Sen de Queiroj, 76, Sao Paulo.
Stoltz, Hermann y Cia.	Avenida Rio Branco 66/74, Rio de Janeiro and all branches in Brazil.
Vianna, Braga y Cia.	Rua Conselheiro Dantas 35, Salvador, Bahia.
Wille, Theodor y Cia. Ltda. ..	Av. Rio Branco 79-81, Rio de Janeiro and all branches in Brazil.
Zeiss, Carl (Sociedade Optica Ltda.) ..	Rua dos Benedictinos ; 21, Rio de Janeiro and all branches in Brazil.

Bulgaria.

"A.E.G." Bulgarian Electrical Co., Ltd.	Alexander I, No. 1, Sofia.
"Agefa", Ltd.	9 Rue Pirot, Sofia.
Austro-Bulgarian Tobacco Co., Ltd. ..	20, April No. 13, Sofia.
"Auto Union" Agency	Moskovska, 3, Sofia.
Baumann K. & Sons	49, Rue Exarch Iossef, Sofia.
"Bavarian-Lloyd" Shipping Co., Ltd...	Aksakoff, 5, Sofia.
"Bayer-Farma" Co., Ltd. ..	Balkan Building, Boul, Dondoukoff, 51 Sofia.
Buchner, George Baucevitch ..	Rue Moskovska 3, Sofia.
"Bulgaria" S. A.	Rue Legue 10, Sofia.
Bulgarian Tube Industry Co., Ltd. ..	Slaveikoff 9, Sofia.
Deutsche Levant Linie Agency (Tchernomorsko Parakhodno Agenzia A. D.) ..	Bourgas.
Deutsche Luft Hansa Agency ..	Levski, 1, Sofia.
"Dinamika" Co., Ltd. ..	Moskovska, 7, Sofia.
Drustvo Za Prodashba Na Germanski Anilinovi Boi (Company for the sale of German Aniline Dyes).	Boul. Dondoukoff, 51, Sofia.
"Elin" S. A. d'industrie electrique ..	Rue Solun, 13, Sofia.
"Erz" Mining Co., Ltd. ..	Dondoukoff 6, Sofia.
"Europa," Societe	Rue Exarch Iossef, 19 Sofia.

Bulgaria—*concld.*

German State Railways, Agency of the ..	Tzar Osvoboditel, Sofia.
"Glarus," Ltd.	Rue Graf Ignatieff, 5, Sofia.
"Günter Wagner" Co., Ltd. ..	Tzar Simeon, 172, Sofia.
Havel, Franz	Dondoukoff 23, Sofia.
"Knaist" Co., Ltd. ..	Maria Louisa, 55, Sofia.
Kreditbank (Kreditna Banka) ..	6, Ul. Alexander I, Sofia, and branches in Bulgaria.
Marathon-Stomana	Moskovska 7, Sofia.
Moerk & Co.	4, Rue Oborishte, Sofia.
Naudasher, Edward	94, Rue Oborishte, Sofia.
Olgart, Oswald & Co.	4, Rue Arda, Sofia.
"Reemstma" Export and Revision Bureau der Firma H.F. and Ph. F. Reemstma.	Moskovska 7, Sofia.
Rieper, Wilhelm	Boulevard Tsar Osvoboditel 17, Sofia.
Schenker & Co., Bulgarian International Transport Co., Ltd.	Leghe 4, Sofia.
Schildhaur, P. & Co., Ltd.	Gourko, 4, Sofia.
Schneider, Gustav	Serdika 2, Sofia.
Schuebel, Rudolf	9, Rue Pirot, Sofia, and Ouspenska 12, Bourgas.
"Siemens" Bulgarian Electric Co. Ltd.	Tzaritza, Ioanna 25, Sofia.
Siemens Co. Ltd.	Technical Bureau, Dorostol, and Lulin, Sofia.
"Soya" for the production and export of Oleaginous Seeds Co., Ltd.	Aksakoff, 5, Sofia.
Stickstoffe Kali Syndikat	Balkan Building, Bd. Dondoukoff 51, Sofia.
Stomana Co., Ltd.	Vesletz 24, Sofia.
Styria-Stomana Co., Ltd.	21, Iskr, Sofia.
Tchernomorsko Parakhodno Agenzia A.D. (Schwarzmeer Schiffahrtsagentur A.G.).	Bourgas and Varna.
Tramsen, G. & Sons	Rue Exarch Iossef, No. 31, Sofia.
Von Heringen, Wilhelm	6th September, Sofia.

Chile.

A.E.G. Cia Sudamerikana de Electricdad	Bandera 581, Santiago.
Alemana de Vapores Kosmos, Cia ..	Valparaiso.
Banco Aleman Transatlantico (Deutsche Uberseeische Bank).	Valparaiso and all branches in Chile.
Banco Germanico de la America del Sud. (Deutsch- Südamerikanische Bank).	Santiago and Valparaiso.
Ferrostaal G.m.b.H.	Santiago.
Mannesmann, Soc. Tubos, Ltd. ..	Santiago.
Radios Telefunken	Santiago.
Schulte, Siegfried	Agustinas 1185, Santiago.
Sedylan, Casa	Viel 1896, Santiago.

Chile—concld.

Siemens Schuckert Ltda.	Valparaiso and all branches in Chile.
Staudt y Cia Ltda.	Valparaiso and all branches in Chile.
Sudamerikana de Electricidad A.E.G. Cia	Bandera 581, Santiago.
Vorwerk & Co.	Valparaiso and Santiago.

China.

A.E.G. China Electric Co.	267, Kiangse Road, Shanghai, and all branches in China.
Agfa China Co. (Otto & Co.) ..	261, Szechuen Road, Shanghai.
Bayer Pharma Co.	138, Kiangse Road, Shanghai, and all branches in China.
Behn Meyer China Co., Ltd. ..	856, Peking Road, Shanghai.
Beirsdorff & Co., A. G.	346, Szechuen Road (Chase Bank Bldg.), Shanghai, China.
Bohler Bros. & Co., Ltd.	2, Peking Road, Shanghai.
Carlowitz & Co.	670, Szechuen Road, Shanghai, and all branches in China.
Chien Hsin Engineering Co., G.m.b.H. ..	138, Kiangse Road, Shanghai, and all branches in China.
China Export-Import & Bank Co., A.G. (Ltd.).	136-8, Kiangse Road, Shanghai, and all branches in China
Coutinho Caro & Co.	2, Peking Road, Shanghai.
Dau, Hugo & Co.	Tientsin.
"Defag" Deutsche Farben Handelsgesellschaft (Waibel & Co.).	261, Szechuen Road, Shanghai, and all branches in China.
Demag, A.G. (Duisburg)	451, Kiangse Road, Shanghai.
Deutsch-Asiatische Bank	85, Kiukiang Road, Shanghai, and all branches in China.
Deutsche Farben Handelsgesellschaft ("Defag", Waibel & Co.).	P. O. Box 18, Ta Pei Men Li, Mukden (Manchuria).
Deutsche Gold-und-Silber Scheideanstalt (vormals Rossler).	133, Yuen Ming Yuen Road, Shanghai.
Deutsche Handels A.G.	Hankow.
Deutsche Lufthansa A.E. (Vertretung China).	Kunming.
Deutsche Stickstoff Handelsgesellschaft, Krauch & Co.	261, Szechuen Road, Shanghai, and all branches in China.
Deutsches Nachrichten Buero ..	75, Canton Road, Shanghai, and all branches in China.
Eickhoff & Co.	20, Canton Road, Shanghai.
Ferrostaal A.G. (Essen)	30, Foochow Road (Hongkong Bank Bldg. 252-4), Shanghai, and all branches in China.
Fuhrmeister & Co.	66, Museum Road, Shanghai, and all branches in China.
German China Shippers (Schuster, Nimphius & Co.).	20, Canton Road, Shanghai.
German Forwarding & Stevdoring Co. ..	20, Canton Road, Shanghai.
German State Railways Travel Office ..	97, Jinkee Road, Shanghai.

China—*contd.*

Glathe and Witt	410, Szechuen Road, Shanghai.
Gleue, Adolf, & Co.	Tientsin.
Grotjahn & Co...	2, Peking Road, Shanghai, and all branches in China.
Gutehoffnungshuette Oberhausen, A.G. ..	110, Szechuen Road, Shanghai.
Hæusing, W.	133, Yuen Ming Yuen Road, Shanghai.
Hamburg-Amerika Linie	20, Canton Road, Shanghai, and all branches in China.
"Hapro' ' Handelsgesellschaft fuer Industrielle Produkte m.b.H.	Chungking.
Huepeden & Co.	133, Yuen Ming Yuen Road, Shanghai.
Illies & Co.	Peking.
Jann & Co.	133, Yuen Ming Yuen Road, Shanghai.
Klingelnberg & Wieder	133, Yuen Ming Yuen Road, Shanghai.
Koreska, W.	133, Yuen Ming Yuen Road, Shanghai.
Krauch & Co.—Deutsche Stickstoff Handelsgesellschaft.—	261, Szechuen Road, Shanghai, and all branches in China.
Krause, Ernst, & Co.	227, Hamilton House, Shanghai.
Kunst & Albers..	Mukden (Manchuria).
Kunst & Albers..	110, Szechuen Road, Shanghai, and all branches in China.
Lee's General Store (Aug. Michels) ..	Tientsin, Tsinan, and Peking.
Leipzig Fair, China Office	97, Jinkee Road, Shanghai, and at Tientsin.
Lubecker Maschinenbau Gesellschaft ..	451, Kiangse Road, Shanghai.
M. A. N. Works, China Branch (Maschinenfabrik Augsburg-Nuernberg.	110, Szechuen Road, Shanghai.
Mannesmannroehren-Werke A.G. Komotau (China Branch).	451, Kiangse Road, Shanghai.
Mee-Yeh Handels Compagnie ..	137, Canton Road, Shanghai, and at Hankow.
Melchers & Co...	210-4, Kiukiang Road, Shanghai, and all branches in China.
Merck, E., Chemical Co., Ltd.,	668, Szechuen Road, Shanghai.
"Miag" Muehlenbau und Industrie A.G. (Braunschweig).	226, Rte. Ghisi, Shanghai.
Michels, Aug.	Tientsin and Tsinan.
Niggemann, W. & Co.	Chefoo, Harbin, and Wei Hai Wei.
Noessler, Max & Co. G.m.b.H. ..	331, Kiangse Road, Shanghai.
Norddeutscher Lloyd, Bremen ..	210, Kiukiang Road, Shanghai, and at Tientsin.
Orenstein & Koppel A.G.	451, Kiangse Road, Shanghai.
Ostasiatischer Lloyd	20, Canton Road, Shanghai.
Otto & Co.—Agfa China Co.— ..	261, Szechuen Road, Shanghai.
Poggensee, Christian (Hamburg) ..	255, Peking Road, Shanghai.
Poldi Steel Works (China Branch) ..	451, Kiangse Road, Shanghai.
Poldi Steel Works, The	Mukden (Manchuria).
Rehfus, W. F.	12, The Bund, Shanghai.

China—*contd.*

Reuter, Brockelmann & Co. ..	452, Kiangse Road, Shanghai, and all branches in China.
Rheinmetall-Borsig	704, Hamilton House, Shanghai.
Rickmers Linie	620, Szechuen Road, Shanghai.
Roechlingstahl China G. m. b. H. ..	110, Szechuen Road, Shanghai, and at Hankow.
Rohde & Co.	150, Kiukiang Road, Shanghai, and at Hankow.
Schering, Ltd.	133, Yuen Ming Yuen Road, Shanghai.
Schlieper, Carl	136, Kiangse Road, Shanghai.
Schmidt & Co., Ltd.	346, Szechuen Road, Shanghai, and all branches in China.
Schnabel, Gaumer & Co.	346, Szechuen Road, Shanghai, and at Hankow.
Schoeller—Bleckmann Steel Works, Ltd. (Vienna).	138, Kiangse Road, Shanghai.
Schuster, Nimphius & Co.—German China Shippers.—	20, Canton Road, Shanghai.
Siemens China Co.	233, Nanking Road, Shanghai, and all branches in China.
Siemssen & Co.	451, Kiangse Road, Shanghai, and all branches in China.
Stahl Union Export G. m. b. H. ..	Tientsin.
Steel Union China Co.	233, Nanking Road, Shanghai.
Studt & Co.	Canton and Kunming.
Telefunken East Asiatic Wireless Telegraph Co.	233, Nanking Road, Shanghai.
Transocean News Service ..	34, Avenue Edward VII, Shanghai, and all branches in China.
United Upper Silesian Iron Works (Vereinigte Oberschlesische Huettenwerke, A.G. Gleiwitz).	89, Foochow Road, Shanghai.
Van Reekum Paper Company (Shanghai), Ltd.	346, Szechuen Road, Shanghai.
Wagner, Günther (Pelikan Werke, Hanover).	452, Kiangse Road, Shanghai.
Waibel & Co. — "Defag" Deutsche Farben Handelsgesellschaft.—	261, Szechuen Road, Shanghai, and all branches in China.
Wolff, Otto Koeln (Far Eastern Branch)	511, Hamilton House, Shanghai, and at Kunming.
Yung Zeng Peppermint Oil Co. ..	Shanghai.

Colombia.

A. E. G. Electrotecnica, A. G. ..	P. O. Box No. 203, Bogotá.
Baron, A.—Union Industrial, S. A.—	(P. O. Box 706) Camino las Flores Barranquilla.
Hagelstein, Dr.—Siemens Reiniger Werke.—	Carrera 10, No. 12-49, Bogota.
Holzman, Philipp—Siemens Bau-union Ltda. -	Ed. Banco Aleman Antioqueno No. 401 Bogota.
Mellenthin & Cia.	Girardot, Colombia.

Colombia—*concld.*

Merck, E.	P. O. Box 1802, Bogota.
Quimica "Bayer" Weskott y Cia. ..	P. O. Box 301, Bogota, and all branches in Colombia.
Quimica Schering Colombiana S. A. ..	P. O. Box 147. Bogota.
Schulte, G. & Cia.	Carrera 10, No. 13-60, Bogota, and San Blaz Progreso, Barranquilla.
Siemens Bauunion Ltda. (Philipp Holzman).	Ed. Banco Aleman Antioqueno No. 401, Bogota.
Siemens and Halske A. G. ..	Calle 12, No. 10-43, Bogota.
Siemens Reiniger Werke (Dr. Hagelstein)	Carrera 10, No. 12-49, Bogota.
Siemens Schuckert A. G. ..	Calle, 12 No. 10-43, Bogota.
Union Industrial S. A. (A. Baron) ..	(P. O. Box No. 706) Camino las Flores, Barranquilla.
Weiser, Dr. & Hering Suc ..	(P. O. Box No. 1492) Almacen Lindner, Bogota.

Costa Rica.

Agfa	San José.
Agricola de Turrialba, Compania ..	San José.
Bayer Karl A.	San José.
Bayer-Meister-Lucius	San José.
Benke, Walter	San José.
Classen & Co.	San José.
Dyes, H. O. & Co.	San José.
Grosser, Erwin	San José.
Hapag-Lloyd Steamship Lines ..	San José.
Henkel, Juan	San José.
Hering & Schoenfeld	San José.
Hubbe Hijos	San José.
Knöhr, Herbert	San José.
Lehmann y Cia	San José.
Miller, Hermanos	San José.
Niehaus, Guillermo & Co.	San José and Limon.
Von Heymann, H. &. Co.	San José.
Wunder, Kurt (Wunder-Nord-hausen) ..	San José.
Zeuner, Fritz	San José.

Cuba.

Ackermann, G. W.	Muralla 474, Havana.
Adrian, S. L. & Co.	Consulado, 107, Havana.
Berndes, Chas. E y Cia.	Rep. del Brasil, 112, Havana.
Bodewig, Karl y Cia.	Comissiones Lonja 431, Havana.
Bohmer, Carlos	Aguiar 574, Havana.
Clasing, Luis	Edificio Hotel Plaza. Havana.
Cubana de Tejidos Fabrica ..	Muralla, 474, Havana.
Eliakin & Amran	Edificio Prieto 800, Havana.

Cuba—*concld.*

Eppinger, Albert	Avenida de Belgica 568, Havana.
Exportadora Nacional de Cuba Compania	Aguiar 609, Havana.
Friedrich, George H.	Aguiar 609, Havana.
Jarcia de Matanzas, Cia. de ..	Matanzas, and branches in Cuba.
Kolbert, German & Company ..	Rep del Brasil 405, Havana.
Luhn, Enrique	Muralla, 471, Havana.
Luttich, Herman	Calle F. 303, Havana.
Naviera y Comercial S.A., Compania ..	(P. O. Box 1986), Aguiar 411, Havana.
Pinks & Loredo	Amistad 415, Havana.
Productos Quimicos Schering—Schering & Cia. A./G.—	Linea 552, Vedado, Havana.
Proveedora Maritima S.A. Cia. ..	R. del Brasil 113, Havana.
Roemer, Hans y Cia.	Aguiar 574, Havana.
Samson, Ernesto	Cristo 16, Havana.
Schering y Cia. A/G—Productos Quimicos Schering—	Linea 552, Vedado, Havana.
Von Uslar, Armin	Obispo 258, Havana.
Will, R. A.	Rep. del Brasil 112, Havana.

Dominican Republic.

Antillana Agencia (H. Barkhausen)	Ciudad Trujillo.
Barkhausen, H.—Agencia Antillana—	Ciudad Trujillo.
Comercial C. por. A. Compania ..	Monte Cristi.
Hertel, Carl	Ciudad Trujillo.
Weisgerber, Erwin	Ciudad Trujillo.

Ecuador.

Alemana de Agencias, Compania (A. Pance).	Guayaquil.
Bruckmann, L. E. & Co. ..	Guayaquil and Manta.
Duffer, E.	Esmeraldas.
Ecuapetrol Compania Petrolera y Commercial S. A.	Quito.
Ferrostaal A. G.	Quito and Guayaquil.
Kläschen, C.	Manta.
Kruger, J. H.	Guayaquil.
Pance, A.—Alemana de Agencias, Compania.—	Guayaquil.
Ponto, B.	Bahia de Caraquez.
Saalman & Co.	Guayaquil.
Stamer & Co.	Guayaquil.
Tagua, Casa	Manta, and branches at Bahia de Caraquez, and Esmeraldas.
Wolff, Otto	Guayaquil, Quito and Santa Elena.

Estonia.

Clayhills, Thomas & Sons	Olevimagi, 14, Tallinn.
Eesti, Kivióli, A/U	Shaleoil Works, Tallinn.
Rotermann Chr. "Rotermann'i Tehased" A/S.	Tallinn.
Siegel, Carl. A/S.	Lai. 27, Tallinn.
Siemens, Estnische Handels A. G. ..	Vabaduse Plats, 7, Tallinn.
Stude, Oscar	Olevimagi 14, Tallinn.

Finland.

A. E G. Elektriska A/B.	Glogatan 3, Helsingfors.
Feckler, & Co., O. Y., A.B.	Heikinkatu 20A, Helsingfors.
G.H.H. (Gutehoffnungshutte), O.Y., A./B	Heikinkatu, Helsingfors.
Gadeke, Carl.	Turku (Abo).
Hartkopp & Krüger	Bulevardie 2A, Helsingfors.
Osram, O Y, A.B.	Helsingfors.
Reuter, A., Ingeniorbyra	Keskuskatu 1, Helsingfors.
Schroder A.B., O.Y.O.	Kerikinkatu 12, Turku (Abo).
Siemens-Schuckert, Elektriska, A.B. ..	Mikonkatu 11, Helsingfors.
Silvana, O.Y. A.B.	Kasarmikatu 44, Helsingfors.

Greece.

Austro-Hellenic Tobacco Co..	49, Rue Tsimisky, Salonica.
Buchner Baucevitch A.G.	5-7, Rue Diocketiriou, Salonica.
Campbell, John, Successor	Salonica.
Camphausen	28, Sokrates Street, Athens.
Deutsche Griechische Wirtschaft-vereinigung.	8, Rue Gennadiou, Athens.
Deutsche Luft-Hansa A.G.	Karageorge Serbia 51, Syntagma. Athen. and Salonica.
Fahl, Jurgen W.	Rues Frangon—Dodecaneson, Salonica.
Fathina, S.A.	5, Rue Magalou Alexandrou, Salonica.
Frege, Kurt	Patras.
Griechische Allegemeine Electricitats Ges. A.G.	Korai and Stadium Streets, Athens.
Haupt, Alfred	Patras.
Hellénique D'Ampoules Electriques, Sociéte	Athens.
Hoefflinghaus & Geiger	Rue Vorrean 4, Athens.
Krupp (Hellas) S.A.	45, Rue due Stade, Athens.
Macris, Aristoteles	Stadium St. 45, Athens.
Scheffel & Schmidt A./G.	16, Rue Tsimisky, Salonica and at Volo.
Schenker & Co. Ltd.	Athens and Salonica.
Siemens, Hellenic S.A.	7-9, Sophocles Street, Athens.
Slagdenhaoufen, G.	University Street 17, Athens.
Telefunken Radio S.A.	13, Bucharest Street, Athens.
Von Kleve, Kurt	Diamantidou 72, Athens, and Micrassiation 48, Volo.
Weinberger & Paulmichl	Athens.

Guatemala.

"Cecilia" Ltda, Cia. Administradora ..	Quezaltenango, Guatemala City.
Gerlach & Co., Successores	Guatemala City.
Hastedt Diestel & Cia.	Guatemala City.
Kaltwasser, Hermann y Compania ..	Guatemala City.
Nehlsen, H.	Guatemala City.
Nottebohm, Hermanos	Guatemala City.
Nottebohm, Kurt, & Co.	11, Calle Poniente y 5 Avenida, Guatemala City.

Hayti.

Hamburg America S.S. Line	Port-au-Prince.
Hirsch & Lemke..	Port-au-Prince.
Horn S.S. Line..	Port-au-Prince.
Luders, Ernst	Port-au-Prince.
Reinbold & Co.	Port-au-Prince and all branches in Hayti.
Rosenthal, A.	Cape Hayti.
Schutt, Otto & Co.	Cape Hayti.
Seidel, K. & Co...	Aux Cayes.
Teuchler, R.	Cape Hayti.
Wahl, H.G.	Port-au-Prince.

Honduras.

Cornelsen, Nicolas	Tegucigalpa.
Doborow, Juan	Tegucigalpa.

Hungary.

A.E.G. Unio Magyar Villamossági Részvénytársaság. (A.E.G. Union Ungarische Elektrizitatsaktiengesellschaft).	Rudolf-tér 5, Budapest.
"Agfaphoto" Fényképészeti Cikkek Eladá i Részvénytársaság. ("Agfaphoto" Verkaufsaktiengesellschaft für Photograpische Artikel).	V. Nádor-utca 12, Budapest.
Berndorfi Fémárugyar Arthur Krupp R.T. (Berndorfer Metallwarenfabrik, Arthur Krupp A/G.).	IV. Váci-utca 4, Budapest.
"Büdanil" Festékeladási Részvénytársaság.	V. Nádor-utca 12, Budapest.
Corvin Aruház Részvénytársaság (Corvin Kaufhaus A./G).	VIII. Blaha Lujza-ter 1/3, Budapest.
Csavar-és Kovácsarugyár, Brevillier es Társa és Urbán A E. Fiai. (Schrauben und Schmiedewarenfabriks A/G, Brevillier & Co. & A.E. Urban & Sohne).	V. Vác i-ut 168, Budapest.
Felten és Guilleaume Kábel, Sodrony és Sodronyköte gyár Részvénytársaság. (Felten & Guilleaume Kabel-Draht und Drahtseilfabrik Ungarische A./G.).	XI. Budafoki-ut 60, Budapest.
Hazai Fésüsfonó és Szövögyár Részvénytársaság. (Väterländische Kammgarnspinnerei und Weberei A/G.)	V. Bécsi-ut 8, Budapest.
Hutter & Schrantz A/G, Siebwaren und Filztuchfabriken.	Gyömröi-ut 80, Budapest.

Hungary—*concld.*

Kurz R.J. Gépüzem-és Egészségügyi Telepek Gyára Magyarországi Fiókja. (Kurz A.G. Fabrik für Maschinelle und Gesundheitstechnische Anlagen, Filiale für Ungarn.)	Ida-utca 2, Budapest.
Magneto Gepkereskedelmi es Müszaki r.t. (Magneto Machinenhandels-und Technische A.G.)	Ostrom-u. 11, Budapest.
Mannesmanncsö-es Vaskereskedelmi r.t. (Mannesmann Röhr-en-und Eisenhandels A.G.)	Kiraly-ut 82, Budapest.
Meinl Gyula Kávebéhozatali Részvénytársaság (Julius Meinl, Kaffeimport A./G.)	István-ut 23/25, Budapest.
Mercur Müszaki es Vegyipari r.t. (Mercur Technische und Chemische Industrie A.G.)	IX. Illatos-u. 9, Budapest.
Orenstein & Koppel Magyar Részvénytársaság. (Orenstein & Koppel Ungarische A./G.)	VI. Vilmos császár-ut 31, Budapest.
Pamuttextil Muvek R.T. (Baumwolle Textilwerke A./G.)	Fehervari-ut 62, Budapest.
Pécsvidéki Kószénbánya Részvénytársaság. (Pecser Regional Steinkohlenbergbau A/G.)	V. Rudolf Rakpart 5, Budapest.
Salzmann-féle Magyar Textilipar Részvény társaság. (Salzmann Ungarisches Textilwerk A/G.)	V. Báthory-u 6, Budapest.
Schenker és Társai, Budapest, Nemzetkozi Szállitmányozási Részvénytársaság (Schenker & Co., Budapest, Internationale Speditions A/G.)	V. Nádor-utca 26, Budapest.
Siemens-Reiniger Müvek Részvénytársaság Magyar. (Ungarische Siemens-Reiniger-Werke A/G.)	VI. Nagymezö utca 4, Budapest.
Siemens-Schuckert-Müvek Villamossági Részvénytársaság Magyar. (Ungarische Siemens-Schucker-Werke Elektrizitats A/G.)	VI. Terázkörut 36, Budapest.
Singer Varrógép Részvénytársaság (Singer Nähmaschinen Aktiengesellschaft.)	VII. Rákóczi-ut 16, Budapest.
Soproni Fésüsfonalgyár, Vöslaui Fésüsfonalgyár Részvénytársaság. (Soproner Kammgarnfabrik, Filiale der A/G der Voslauer Kammgarnfabrik.)	Sopron.
Soproni Szönyeg és Textilmüvek Részvénytársaság, ezelött Haas Fülop es Fiai. (Soproner Teppich und Textilwerke A/G. vormals Philipp Haas Sohne.)	Zrinyi-utca 12, Budapest.
Telefongyár Részvénytársaság (Telefonfabrik Aktiengesel chaft).	XIV. Hungári Közép-Körut 126/128, Budapest.
"Tudor" Accumulatorgyar Részvénytársaság ("Tudor" Accumulatorenfabriks-Aktiengesellschaft).	VI. Vaci-ut 187/189, Budapest.

Iceland.

Einarsson, A., & Funk	Reykjavik.
Nora Magasin	Reykjavik.

Iran.

A. E. G.	Tehran and branches in Iran.
Bayer & Co.	Tehran.
Ferrostahl & Co.	Tehran.
Hansa Line, D.D.G.	Tehran.
Krupp & Co.	Tehran.
M. A. N.	Tehran.
Schiffahrtskontor Fuer Iran G. m. b. H.	Tehran.
Schluter. Edward	Tehran.
Schnell Willy	Tehran.
Schunemann	Isfahan.
Siemens & Co.	Tehran.
Skoda-Iran, S. A.	Tehran.
Spiegel. Erwin	Tehran.
Undeutsch, F. & Co.	Tehran and all branches in Iran.
Weinzinger, Dr. Erich	Tehran.
Wolfinger, Carl	Tabriz.

Japan.

Agfa Gomei Kaisha	10, Marunouchi 2-chome, Kojimachi-ku, Tokyo, and at Osaka.
Ahrens, H., & Company, Nachfolger (Gomei Kaisha).	Yaesu Building, 6, Marunouchi 2-chome, Tokyo, and all branches in Japan.
Asiatic Lumber Company G. K. (Asia Mokuzai Goshi Kaisha).	P. O. Box 6, 32 Sakai-machi, Otaru.
Askania Kabushiki Kaisha	Sanwa Building 3, Gofukubashi, 1-chome, Nihonbashi-ku Tokyo.
Bastel, W. & Co. (Bastel Shokai Goshi Kaisha. W).	38, Isobe-dori, 2-chome, Fukiai-ku, Kobe.
"Bayer" Yakuhin Gomei Kaisha	Yaesu Building, 6, Marunouchi 2-chome, Kojimachi-ku, Tokyo, and all branches in Japan.
Becker and Company	Oye Building, 9, Kinugasa-cho, Kita-ku, Osaka, and at Tokyo.
Bergmann & Co.	105, Hachimandori 3-chome, Fukiai-ku, Kobe, and at Nagoya.
Bühler Keitei Goshi Kaisha	11-3, Takaramachi 2-chome, Kyobashi-ku, Tokyo, and all branches in Japan.
Chemia Uberseehandels Company	Roku-roku Building 1, Ginza Nishi 3-chome, Kyobashi-ku, Tokyo.
China Export-Import and Bank Co., Ltd.	Chiyoda Shoken Building 2, Kyobashi 1-chome Kyobashi-ku Tokyo and Osaka.
Dai Nippon Kali Kabushiki Kaisha	Teikoku Seimei Building Marunouchi, Tokyo.
Delacamp, Piper & Company	1, Kaigandori, Kobe-ku, Kobe.
Doitsu Seiko Kabushiki Kaisha	2, Marunouchi 3-chome, Tokyo and branch at Osaka.

Japan—*contd.*

Doitsu Senryo Gomei Kaisha ..	Naka 2-gokan, 6, Marunouchi 3-chome Kojimachi-ku, Tokyo and at Kobe.
Elfeldt, Fritz	895, 2-chome, Highashi Magomemachi, Omori-ku Tokyo.
Enderlein, R.	P. O. Box 65 Central, 651, Osaka Building 1, Sozecho, Kita-ku, Osaka.
Fokkes & Koch	14, Marunouchi 2-chome, Kojimachi-ku, Tokyo.
Fritzke, Walter G.	P. O. Box 334, Central, Tokyo Tatemono Building 7, Gofukubashi, 3-chome, Nihonbashi-ku, Tokyo.
General Export Trading Co. G. K. (formerly Edward M. Poons & Co.).	73/7, Isobe-dori, 4-chome, Fukiai-ku, Kobe.
Goossens, Heinrich	612, Yusen Building, Marunouchi, Kojimachi-ku, Tokyo.
Hashi Hyo Shoten	176, Isobe-dori 3-chome, Kobe.
Helm Shokai, Gebrueder ..	61, Naniwamachi, Kobe and Yokohama.
Holstein, C. & Co. Gomei Kaisha ..	12, Kaigan-dori Kobe-ku, Kobe and all branches in Japan.
Holstein Shipping and Insurance Agencies Gomei Kaisha.	Room 603, Nippon Building, 79, Kyomachi, Kobe-ku, Kobe and all branches in Japan.
Illies, C. & Company	Teikoku Seimei Building, Marunouchi, Tokyo, and all branches in Japan.
Jensen, H. A.	Yokohama.
Kamigumi Goshi Kaisha	1-5, Hamabe-dori, 4-chome, Fukiaiku, Kobe, and all branches in Japan.
Kenzaisha Goshi Kaisha	Tatemono Building, 7, Gofukubashi, 3-chome, Nihonbashi-ku, Tokyo, and Asahi Building, Nakanoshima 3-chome, Kita-ku, Osaka.
Koppers H. G.m.b.H.	P. O. Box 302 Central, Kvodo Building, Sukiyabeshi, Kyobashi-ku, Tokyo.
Leybold Shokwan, Kabushiki Kaisha, L.	7, Gofukubashi 3-chome, Nihonbashi-ku, Tokyo, and all branches in Japan.
Mannesmann Rohrenwerke Dusseldorf ..	Asahi Building, Nakanoshima 3-chome, Kita-ku, Osaka.
Marugo Unsoton	3, Motohama-cho, 2-chome, Yokohama.
Marusan Unpan Goshi Kaisha ..	13, Motohama-cho, 2-chome. Yokohama.
Meer A. G.	Asahi Building, Nakanoshima, 3-chome, Kita-ku, Osaka.
Nippon Diesel Kogyo Kabushiki Kaisha	21, Mitsubishi Building, Marunouchi, Tokyo.
Nippon Flottman Sha ..	10, Marunouchi, 3-chome, Tokyo.
Nippon Kores Kabushiki Kaisha ..	377, Nazato-cho, Nishi-Yodogawa-ku, Osaka and Yavoi Building, 5 Ginza Nishi 7-chome, Kyobashi-ku, Tokyo.
Nippon Olympia Typewriting Company	Kyobun-kan Building, 2, Ginza, 4-chome, Kyobashi-ku, Tokyo and 6, Goki-dori 2-chome, Fukiai-ku, Kobe.
Nippon Schering Kabushiki Kaisha ..	83, Kyomachi, Kobe.

Japan—*concld.*

Nomura, E.	2-chome Minami Honmachi, Osaka.
Poldi Steel Works, The	7, Saiwaicho dori, 2-chome, Nishi-ku, Osaka, and all branches in Japan.
Raspe & Co. (Goshi Kaisha).. ..	P. O. Box 63, 2 Hachiman-dori, 1-chome Fukiai-ku, Kobe, and at Sanwa Ginko Building, Gofukubashi 1-chome, Nihokbashi-ku, Tokyo.
Ratjen Rud and Company	34, Kitamachi 6-chome, Aoyama, Tokyo, and at Osaka.
Reichsverband der Deutschen Luftfahrt-Industrie.	21, Mitsubishi Building, 2 Marunouchi, 3 chome, Tokyo.
Rieckermann, Johs.	Kaigan Building, 10, Kaigan-dori, Kobe, and at Tokyo.
Roechling Steel Works	Saito Bldg., 7, Takara-cho 3-chome, Kyobashi-ku, Tokyo, and at Kobe.
Rudolf and Company	Daido Seimei Building 1, Tosoboridori 1 chome, Nishi-ku, Osaka, and at Tokyo.
Schmidt Shoten, Limited	2, Muromachi, 3-chome, Nihonbashi-ku, Tokyo, and at Osaka.
Schmitz, P. and Company Engineering Office.	Room 501/513 Nippon Kaijo Building Edobori kamidori 1-chome Nishi-ku Osaka.
Schöller, Bleckmann, Phönix Seiko Goshi Kaisha.	Uchisaiwaicho, 2 chome, Kojimachi-ku, Tokyo, and at Osaka.
Schutte. Alfred H.	305, Yaesu Building, 6, 2-chome, Marunouchi, Tokyo.
Sekiyoshi Gumi	Zeikan Konai, Shin Minatomachi, Kobe.
Siemens Schuckert Denki Kabushiki Kaisha.	2. Marunouchi, 3-chome, Tokyo, and Osaka.
Standard Braid & Produce Co. of Japan (Daijchi Boeki Goshi Kaisha).	6, Gokodori, 2-chome, Fukiai-ku, Kobe.
Styrian Steel Works, Limited ..	2, Echizenbori, 1-chome, Kyobashi-ku, Tokyo, and at Osaka.
Tomiya Shoten	202, Yamashitacho, Yokohama, Kobe and Nagoya.
Tomizo Shindo	Kobe.
Winckler and Company	(P. O. Box 161) 256, Yamashitacho, Naka-ku, Yokohama, and at Kobe.
Yonekura Shoten	86, Yamashita-cho, Naka-ku, Yokohama.
Zeiss, Carl Kabushiki Kaisha ..	Yusen Building, Marunouchi, Tokyo, and at Osaka.

Korea.

Wolter, Carl Gomei Kaisha (Carl Wolter & Co.)	3, Honmachi 3-chome Jinsen (Chemulpo).

Kwantung Leased Territory.

Böhler Keitei Goshi Kaisha ..	Dairen.
Carlowitz & Co.	49, Shikishima-cho Dairen.
China Export-Import and Bank Co., Ltd.	Dairen.
Doitsu Seiko Kabushiki Kaisha ..	Dairen.
Illies. C. & Company	Dairen.
Kunst and Albers	46, Higashi-koen-cho, Dairen.
Niggemann, W. & Co.	18, Yamagata-Dori, Dairen.
Ratjen, Rud and Company	Dairen.
Schmidt Shoten, Limited	Dairen and branches in Kwantung Leased Territory.
Siemssen and Company	Totaku Building, Yamagata-dori, Dairen.

Latvia.	
A.G E. A/S.	Riga.
Helmsing & Grimm	Pils iela 21, Riga.
Liepajas Banka A/S.	Smitsn iela 23-25, Riga and Baznicas iela 8-Libau.
Lyra. Edgar & Co.	Riga.
Schenker & Co.	Riga.
Siemens, A/S.	Riga.
Thalheim, George A/S.	Riga.
Liberia.	
Anderson, J. N.	Cape Palmas.
Jackson, S. S.	Grand Bassa and Marshall.
Jantzen, C. F. Wilhelm	Monrovia.
Maier & Jurgenmeyer	Grand Bassa, and River Cess, Monrovia.
Overbeck, G.	Cape Palmas, Monrovia, and Grand Cess.
West & Co., Ltd.	Monrovia and all branches in Liberia.
Woermann, A. & Co.	Monrovia and all branches in Liberia.
Yancy, Ernst	Cape Palmas.
Lithuania.	
Hildebrand, Oscar	Miskogvé 18/A, Kaunas.
Hullstrom, John	Lithuania.
Jost, Karl	Duonelaicio gve 4, Kaunas.
Futrimas, Alexander	Lithuania.
Ringys Pranas and Nicholas Didziulis ..	Lithuania.
Salevskis, Martin	Lithuania.
Sommer, Richard	Lithuania.
Witkopp, Otto	Lithuania.
Luxemburg.	
A. E. G. Societé Luxembourgeoise pour Entreprises Electriques (E. Gundlach).	Rue du Nord 6, Luxemburg.
Gundlach, E.—A. E. G. Societé Luxembourgeoise pour Entreprises-Electriques.	Rue du Nord 6, Luxemburg.
Siemens, S. A.	Luxemburge.
Mexico.	
A. E. G. Cia Mexicana de Electricidad, S.A	Av. 5 de Mayo No. 10, Mexico City.
Agencia Comercial y Maritima (Heynen Eversbusch & Co.).	Pasaje America 213, Mexico City, and all branches in Mexico.
Albert, Julio y Cia, Sucrs.—" La Gran Sederia."	16 de Septiembre No. 83 and 5 de Febrero No. 3, Mexico City.
Banco Germanico de la America del Sud. (Deutsch Südamerikanische Bank.)	Mexico City.
Bayer, S. A. Casa	San Juan de Letran 24, Mexico City.
Beick Felix y Cia	Av. F. I. Madero 39, Mexico City.
Boker, Casa.—Ferretera Mexicana, S. A. Cia—.	16, de Septiembre 60, Mexico City.
Clever y Lassman	Av. Uruguay 44, Mexico City.
Fabricas de Pahel Loreto y Pena Pobre S. A.	Villa Obregon and Pena Pobre, Distrito Federal, Mexico City.
Ferretera Mexicana, S.A. Cia. (Casa Boker).	16 de Septiembre 60, Mexico City.
General de Anilinas, S.A. Cia ..	Uruguay 54, Mexico City.
Heynen Eversbusch & Co.—Agencia Comercial y Maritima—,	Pasaje America 213, Mexico City, and all branches in Mexico.

Mexico—*concld.*

" La Gran Sederia "—Julio Albert y Cia Sucrs.—	16 de Septiembre No. 83 and 5 de Febrero No. 8, Mexico City.
Ramirez de Arellano & Cia	Vera Cruz.
Siemens (Mexico) S.A.	Avenida Juarez 30, Mexico City.
Sommer, Herrmann y Cia	Palma 37, Mexico City.
Stein, Carlos y Cia	5 de Febrero 174, Mexico City.
Tamm y Cia	Uruguay 68, Mexico City.
Union Quimica S.A.	Mexico City.

Morocco.

Spanish Zone.

Alwin, Georg	Ave. Las Palmeras, " Chalet Latorre ", Tetuan.
Carranza & Bernhardt, S.A. ..	Tetuan.
"Hisma", Ltda...	Tetuan.
Hispano-Marroqui de Transpoites, Soc., Ltda.	Tetuan.
" La Tecnica "	Calle General Prim, 12, Tetuan.
Paege Sandau, Fred	Apartado de Correos 98, Tetuan.
Renschhausen, A & Co.	Tetuan and Larache.
Rödelheimer, H.	Kaa-el-Hafa, Tetuan.
Schultz, Wilhelm y Cia., Soc., Ltda. ..	Calle Falange de Marruecos, 19, Tetuan.
Wilmer, H. & O.	Calle O' Donnell, 12, Tetuan.

Tangier Zone.

Renschhausen, A. & Co. ..	Tangier.

Netherlands.

A. E. G. Electriciteits Maatschappij N. V.	Frederiksplein 26, Amsterdam.
A. E. G. Internat Electriciteits Mij N. V.	Amsterdam.
" Ahafma, " N.V. Handel-en Financierings Maatschappij.	121, Keizersgracht, Amsterdam.
Amsterdamsche Goederenhandel N. V...	121, Keizersgracht, Amsterdam.
Amsterdamsche Mij. Van Ongevallen Verzekering N. V.	532, Keizersgracht, Amsterdam.
Arboga, N. V. Maatschappij voor Vermogensbeheer.	Amsterdam.
Asbest-Mij. Nederlansche N. V. ..	Willemskade 19, Rotterdam.
Asteroth, Rheinschiffahrts A. G. Fried ..	Maaskade 85, Rotterdam.
Aziatische Handelmij voor Mest-Stoffen N. V.	Bunge Huis, Spuisstraat 198/212, Amsterdam.
Berkefeld Filter Gesellschaft en Celler Filterwerke G. m. b. H.	Schiedamischesingel 5a, Rotterdam.
" Cellastic " N. V., Handelmaatschappij.	170, Heerengracht, Amsterdam.
" Cellastic—Holland " N. V. Hollandsche Maatschappij voor Fabricatie en Verkoop van Cellasticbaden.	170, Heerengracht, Amsterdam.
Continental Caoutchouc & Gutta-Percha Co.	Prinsengracht 1077, Amsterdam.
Continental Tyre & Rubber Company.	Prinsengracht 1077, Amsterdam.
Damco Scheepvaart—Maatschappij N.V.	" Atlantic House ", Westplein 2, Rotterdam.

Netherlands—*contd.*

de Bary, H. Albert & Co. N. V. Handel-Maatschappij.	448-454, Heerengracht, Amsterdam C.
De Producent	Gouda.
Eijssen's H.N.V. Kaashandel ..	Gouwe 119, Gouda.
Fanto. Petroleum Maatschappij N.V. ..	Spuistraat, 210, Amsterdam.
Goedhart's Aannemingsbedrijf, N. V. Gebrs.	Heerengracht 386, Amsterdam.
Gunther's Anton, Expeditiemaatschappij N. V.	Nieuwland 5b, Rotterdam.
Handels-en-Transport Mij. Industrie, N. V.	Rotterdam.
Handelshuis, " Amsterdam " N. V. ..	Raadhuisstraat 31, Amsterdam.
Hanno, Heinrich & Co. ..	Nieuwland 4, Rotterdam.
Hartrodt, A.	Middensteiger 28, Rotterdam.
Heerding & Zoon	Heerengracht 397, Amsterdam, and all branches in Holland.
Hollandsche Kleefmachinefabriek. ..	26, Keileweg, Rotterdam.
Internationale Continental Caoutchouc Co. N. V.	Prinsengracht 1077, Amsterdam.
" Irma " Industrie en Ruwmaterialen Mij. N. V.	Haringvliet 53A, Rotterdam.
Ivers & Von Staa	Parklaan 28, Rotterdam.
Kandem N. V., Mij.	Nassau Dillenburgstraat 8, The Hague.
Klingerit N. V.	Haringvliet 53, Rotterdam.
Koch & Co. N. V. Transport Maatschappij.	Nieuwland 3, Rotterdam.
Krupp's Reederij-En Transportbedrijf. N. V. Fried.	Westplein 2, Rotterdam.
" Kruwal " N. V., Stuwadoors Mij ..	Willemskade 2, Waalhaven, Rotterdam.
Levant en Oostzee N. V. Cargadoors-En Scheepvaartkantoor.	Veerkade 1, Rotterdam.
Lind, E. Th. Scheepvaartbedrijf "Lumego"	Levvehaven 80B, Rotterdam.
N. V. Financieele Handel Maatschappij.	121, Keizersgracht, Amsterdam.
Mannesmannbuizen Handelmij. N. V. ..	30, Parklan, Rotterdam.
Marathon Staal Mij. N. V. ..	le Middellandstraat 113-115, Rotterdam.
Meyer, Arnold Otto N. V. ..	Heerengracht 256, Amsterdam.
" Mico " Mercantiele en Industrieele Compagnie N. V.	Keizersgracht 572, Amsterdam.
Nederlandsche siemens Maatschappij, N. V.	Huijgenspark 38-39, The Hague.
" Nedeximpo " Nederlandsche Export en Import Mij.	5, Visschersdam, Amsterdam.
" Nedigepha ", N. V. Handle Mij ..	Keizersgracht 58, Amsterdam.
Nieuwe Rotterdamsche Transport Maatschappij N. V.	Nieuwe Binnenweg 149, Rotterdam.
Nijmeegsche Glasverzekering Mij. N. V.	174-176, Keizersgracht, Amsterdam.
Poldi Staalfabrieken	Coolsing 39B, and Hartmannstraat 58, Rotterdam.

Netherlands—*concld.*

Rhodius-Koenigs Handelmaatschappij ..	117-121, Keizersgracht, Amsterdam.
Rickmers Linie m. b. H. ..	Parklaan 28, Rotterdam.
Rijn-En Zeetransport Maatschappij, N. V.	Pr. Heindrikkade 160, Rotterdam.
Rohde & Co.'s Vrachtkantoor N. V. Matthias.	Boompjes 83, Rotterdam.
Rohde & Jorgens' Expeditiemaatschappij, N. V. Matthias.	Niewland 5b, Rotterdam.
Russell, Prosper Ludwig Anton Joseph. ..	Paulus Potterstraat 5, Amsterdam.
Salen Shipping Agency, Sven. ..	26, Parklaan, Rotterdam.
Schenker & Co. Internationale Expeditie, N. V.	W. Buytewechstraat 68, Rotterdam, and all branches in Holland.
Schoeller Bleckmann Stahlwerke A. G. ..	Nieuwehaven 127, Rotterdam.
Schumacher, Julius	Golderschekade 21b, Rotterdam, and Binnenkant 42, Amsterdam.
Seam, Scheepvaart en Agentuur Mij N. V.	Westplein 2, Rotterdam.
Standard Transport Maatschappij, N. V.	Pr. Hendrikkade 160, Rotterdam.
Styria-Staal	Ged. Glashaven, 84, Rotterdam.
Technisch Materieel, N. V. ..	Nassaulaan I, The Hague.
Textielondernemingen, N. V., Maatschappij voor.	Rokin 65-67, Amsterdam.
Van Reekum N. V. Papier Maatschappij V/H Gebrs.	Stationsplein I, Amsterdam.
Verzekering Maatschappij Van 1926 N. V.	Heerengracht 384, Amsterdam.
Vulcaan, N. V. Handels en Transport Maatschappij.	Verrkade 5, Rotterdam.
"Walsum" Handels-en-Transport Mij, N. V.	Willemskade 26, Rotterdam.
Westfalische Transport A. G. ..	Westerkade 31, Rotterdam.
"Wifra" (Wilson & Frankenberg) ..	Schooterboschstradt 26, Rotterdam.
Wodan Handelmaatschappij N. V ..	Schiedamschesingel 79, Rotterdam.
Zapp, Robert, N. V. Alg. Handel Mij v. h.	Lauriergraat 15, Amsterdam.

Netherlands East Indies.

A. E. G. Electriciteits Mij ..	Batavia and Sourabaya, Java.
Behn Meyer & Co., Handel Mij, N. V. ..	Batavia, and all branches in Netherlands East Indies.
Boni-Tolo Mining Company, The ..	Celebes.
de Langen, P.	Batavia.
Deutsche Export Maz Augner Handelsvertr.	Batavia, Java
Dollars Chemical Manufactory ..	Batavia.
Ficus, A.	Macassar, Celebes.
Giessel & Co.—G. Heidrich & Co.— ..	Postweg Noord 19, Batavia and all branches in Netherlands East Indies.

Netherlands East Indies—*concld.*

Goldenberg, M. & Co. ..	Medan, Sumatra.
Hallesche Maschinenfabrik ..	Sourabaya, Java.
Heidrich, G. & Co. (Giessel & Co.) ..	Postweg Noord 19, Batavia, and all branches in Netherlands East Indies.
Heiligers, J.	Sourabaya, Java.
Holtkamp, J. F. Handels en Industrie Maatschappij v. h. N. V.	Batavia.
I. G. Farbenindustrie A. G. ..	Batavia, and all branches in Netherlands East Indies.
"Impla" N. V. (Import Maatschappij voor Pharmaceutische Landbouwkundige Artikelen N. V.)	Batavia and all branches in Netherlands East Indies.
Jaissle, Otto & Co. ..	Noordwijk 15, Batavia, and all branches in Netherlands East Indies.
Johann, J.	Buitenzorg, Java.
Kaumanns & Co. N. V. Technische Bureau v. h.	Bandoeng, Java.
Krupp, Friedrich, Grusonwerke A./G. Technische Bureau für Niederl-Indien.	Batavia.
Manchot, F.	Macassar, Celebes.
Marihat Sumatra Plantagen Co. G.m. b.H.	Medan, Sumatra.
Naessens, W. & Co.	Sourabaya, and all branches in Netherlands East Indies.
Nederlandsche Siemens Maatschappij, N.V.	Batavia and Sourabaya.
Orenstein & Koppel, N.V. Fabrieken van Spoorwegmateriaal.	Sourabaya.
Rheinborn, Hennemann, & Co. A.G. ..	Bandjermasin and all branches in Netherlands East Indies.
Schlieper, Carl N. V. Handel Mij ..	Batavia and all branches in Netherland East Indies.
Schneewind, P.	Padang, Sumatra.
Steinhardt, B. & F. Bollenhagen & Co. v/h.	Batavia, Sourabaya, and Samarang, Java: and Medan, Sumatra.
Straits und Sunda Syndikat's Administratie Kantoor.	Noordwijk 39, Batavia-Centrum.
Tan Hok Soey	Bandoeng.
Wijmer, L. N.	Batavia.

Nicaragua.

Bahlcke, J. C.—Central American Trading Co.—	Managua.
Central American Trading Co. (J. C. Bahlcke.	Managua.
Danckers, Hugo	Managua.
Eitzen, Ulrico and Arnold, Otto ..	Managua.
Geerz, Casa	Managua.
Lang, Eugenio & Co., Ltd. ..	Managua.
Morlock, F.	Managua.
Pentzke, Carlos	Managua.
Reyes y Martinez Cia. Ltda. ..	Managua.

Norway.

A.E.G. Elektricitets A/S.	Ovre Vollgate 11, Oslo, and Bergen.
Agfa-Foto A/S.	Fred Olsensgate 1, Oslo.
Anilin A/S.	Tordenskjoldsplase 3, Oslo and Bergen.
Drammens Lampefabrik A/S.	Tomtegate, 80, Drammen.
Heggenhougen H.	Trondheim.
Lootz, Ths.	Stavenger.
Norrigefa A/S.	Prin sensgate 2, Oslo.
Norsk Akkumulator Co. A/S.	Pilestredet 75 c. Oslo.
Norsk Telefunken, Radiotieselskap	Ovre Vollgate 11, Oslo.
Osram A/S.	Pilestredet, 75 c, Oslo.
Oversjoisk Transit A/S.	Skippergate 27, Oslo.
Ringnes, Ellef	Stortingsgate 22, Oslo.
Siemens Norsk Aktieselskab	Rosenkrantzgate 11, Oslo, and all branches in Norway.
Victoria-Linoleumfabrik A/S.	Sandvika, Nr. Oslo, and Drammensveien 6, Oslo.

Panama.

Almacen Hogar y Cocina	Panama City.
Cerjack-Boyna, Eric	Panama City.
Hapag-Lloyd	Colon.
Heidelk, Hans	Panama City.
Hellinger, M. Sucesores	Panama City.
Jabs, Herbert	Panama City.
Kohpeke & Neumann Inc.	Panama City.
Mahn. Julius	Panama City.
Schering Kahlbaum A.G.	Panama City.

Paraguay.

Banco Germanico de la America del Sud. (Deutsch Südamerikanische Bank).	Asuncion.
Ferreteria Alemana	Calle Catorce, Asuncion.
Ferreteria Universal	Calle Palma, Asuncion.
I.P.A. S.A.	Calle Palma, Asuncion.
Krauch, F. y Cia.	Calle Estella, Asuncion.
Reider, F. y Cia	Calle Palma, Asuncion.
Rein, Frederico	Av. Colombia, 1838, Asuncion.
Staudt y. Cia	Calle Catorce de Julio, Asuncion.
Zinnert, Otto y Cia.	Calle Palma, Asuncion.

Peru.

Banco Aleman Transatlantico. (Deutsche Uberseeische Bank.)	Arequipa and Lima.
Bayer, La Quimica, S.A.	Avenida Brasil 198, Lima.
Bodechtel, G.	Avenida Arequipa 325, Lima.
Dedering, Carl	Ave de Los Incas 295, San Isidro, Lima.
Deutsche Lufthansa A. G. Peru	Lampa 587, Lima and all branches in Peru.
Emmel Hnos, S.A.	Mercaderes 410, Arequipa.
Ferrostaal A.G. Essen	Edificio "La Auxiliar" 301, Lima.
General de Anilinas, S.A. Cia.	Avenida Brasil 190, Lima.
General de Construcciones del. Peru, S.A. Compania	Edif. Gildemeister, Lima.
Hardt, E. y Cia.	Ayacucho 395, Lima.
Kohler, Hans	Edificio Italia 302, Lima.

Peru—*concld.*

Krefet, Ernst ..	Banco del Herrador 587, Lima.
Leemhuis, Weert ..	r. Mal. Figueredo 792, Callao.
Moebius, Fritz ..	Carabaya 569, Lima.
Ostern & Co. Sociedad Anonima ..	Banco del Herrador 587, Lima.
Otten y Cia. S. A. ..	Plaza San Martin 130, Lima.
Rittermann, Hans G., S.A. ..	Azangaro 235, Lima.
Roedinger H. y Cia. S.A. ..	Ica, and all branches in Peru.
Rotmann, Franz ..	Carabaya 330, Lima.
Strassberger, E. and Company ..	Malecóon Tarapacá, Iquitos.
Strobach, Adolf ..	Colon 337, Miraflores, Lima.
Telefunken ..	Union 790, Lima.
Vetter, Arthur ..	General Lafuente 574, Lima.
Von Buch, Han Chr. ..	Apartado 715, Lima.
Wehner, Ernst ..	Lima.
Wenzel, F. ..	r. S. Pena 550, Callao.
Woyke & Cia. ..	Azángaro 273, Lima and at Chiclayo.

Portugal.

A. E. G. Lusitana deElectricidade ..	12, Rua dos Fanqueiros, Lisbon and 211, Rua Sa da Bandeira, Oporto.
Africana Ltda, Sociedade Geral ..	Lisbon.
Burmester & Co. Ltd. ..	49, Rua da Roboleira, Oporto.
Cudell, Roberto ..	14, Largo do Directorio, Lisbon, and 41 Rua Passos Manoei, Oporto.
Cudell, Roberto, Ltdo., Escritorio Tecnico.	41, Rua Passos Manoel, Oporto.
Cudell & Weltzien Ltd. ..	117/121 Rua de S. Paulo, Lisben.
Insulana de Transportes Maritimos Lta. Sociedade.	24, Praca Düque da Terceira, Lisbon.
Marcus y Harting, Ltda. ..	50, Rocio, Lisbon.
Minero Silvicola Limitada ..	32, Rua Cais de Santarem, Lisbon.
Niepoort, Sociedade de Representacoes	Avenida dos Aliados 188/200, Oporto.
Siemens, Companhia de Eletricidade ..	118, Rua Augusta, Lisbon and 12, Rua das Carmelitas, Oporto.
Stuve, W. & Co. ..	4, Rua de S. Francisco, Oporto.
Wimmer, J. y Cia. ..	34, Avenida 24 de Julho, Lisbon, and 18 Rua Monsinho da Silveira, Oporto.
Zickermann Sociedade, S.A.R.L. ..	Apartado 115 Rossio 3, Lisbon, and at Avenida dos Aliados 64, Oporto.

Portuguese East Africa.

Africana Ltda. Sociedade Geral ..	Lourenco Marques, and Beira.
Arndt & Cohn Ldta. ..	Lourenco Marques.
Deutsche Ost Afrika Linie (Beira) Ltd. ..	Beira.
Gomann, H. & Co. ..	Mozambique.
Kohl, Jacob ..	Lourenco Marques.
Philippi, Wilhelm & Co. ..	Mozambique, Ibo and Porto Amelia.
Raabe, H. ..	Beira.
Schroeder, Georg and Leidenberg ..	Lourenco Marques.

Romania.

A.E.G. Compania Generala de Electricitate S. A. Romana.	Calca Grivitei 3, Bucharest.
Aerostaal S.A.R. ..	Str. Batistei 1, Bucharest.
Agrex ..	Strada Eprscopie No. 2 Bucharest.
Arithmometra S.A.R. ..	Aleea Carmen Sylva 5, Bucharest.
Auto Block S.A.R. ..	B-dul Tache Ionescu 6, Bucharest.

Roumania.—*concld.*

Coloranil S.A.	Calea Mosilor 25, Bucharest.
D. D. S. G. (Donau-Dampfschiffahrtsgesellschaft).	Bucharest.
Dunarex S.A.R.	Strada Berzei No. 2 Bucharest and all branches in Roumania.
"Elgiba" Soceitate de Distributia Electricitatei in Banat S.A.R.	Timisoara, Bucharest.
Elin S.A.R.	Bd. Domnitei 8, Bucharest.
Hansa Romana S.A.	Str. Blanari 22, Bucharest.
Lanz Uzinele S.A.	Str. Dim. Sturdza 13, Bucharest.
Meinl, Julio, S.A.R.	Bucharest, and all branches in Roumania.
Mercedes S.A.	Str. Curiati 3, Bucharest.
Miag	Str. Halelor, Bucharest.
Müller, Hermann	Misitülor 11, Braila.
Otelul Marathon ..	Str. Domnita Anastasia 6, Bucharest.
R. D. A. Reprezentanta de Automobile S.A.R.	Str. Gr. Manolescu 21, Bucharest.
Representanta Industriala Mannesmann	Bd. Tache Ionescu 27, Bucharest.
Romanil S.A.	Str. I.C. Bratianu 22, Bucharest.
Rosenthal porcelainuri S.A.R. ..	Calea Victoriei, Bucharest.
Sarex S.A.R.	Strada Italuania 3, Bucharest.
Saroge S.A.R.	Bucharest.
Schenker & Co. S.A.R.	Calea Victoriei 11, Bucharest.
"Skoda Industriala Romana" S.A.R. ..	20, Str. Regale, Bucharest.
Soc. Rom. de Elictricitate "Siemens-Schuckert" S.A.	C. A. Rosetti 21, Bucharest.
Societatea Bancara Romana ..	Str. Lipscani 33, Bucharest.
Soya Company	Bucharest.
Trei Inele S.A.R. ..	Str. Ion Ghica 11-a, Bucharest.
Uniunea de voiaj si comert ..	Calea Victoriei 114, Bucharest.

Salvador.

Agfa	San Salvador.
Bendix, Alberto ..	Ahuachapan.
Fax, Paul	San Salvador.
Hamburg-Amerika Linie ..	San Salvador.
Norddeutscher Lloyd ..	San Salvador.
Nottebohm Trading Co. ..	San Salvador.
Puschmann, Frederico ..	San Salvador.
Schmidt y Cia.	San Salvador.
Wilmes, H. y Cia ..	San Salvador.
Wurst, Herbert ..	San Salvador.

Spain.

A.E.G. Iberica de Electricidad S.A. ..	Madrid, and branches in Spain.
Agro S.A.	Gravina 53, Seville.
Banco Aleman Transatlantico. (Deutsche Uberseeische Bank.)	Madrid, and all branches in Spain.
Banco Germanico de la America del Sud S.A.	Madrid.
Bayer, La Quimica Com Farm ..	Lepanto 2, Vigo.
Bosch Equipo S.A.	Mallorca 281, Barcelona.
Buckau Wolf	Barquillo 47, Madrid.
Clauss, Luis	Huelva.
Continental Fabrica Espanola del Caucho	Segasta 15, Madrid, and all branches in Spain.

Spain.—*concld.*

Deutsche Luft-Hansa A.G. ..	Fernanflor 6, Madrid, and all branches in Spain.
Deutz, Otto	Serrano 16, Madrid.
Faust y Kamman S.A.	Paseo de Gr cia 45, Barcelona.
Hisma	Madrid, and all branches in Spain.
Minerales de Espana, S.A. ..	Gran Via, 62, Bilbao.
Montanas del Sur S.A.	Seville
Motores Deutsche Werke S.A. ..	Calle Provenza 341, Barcelona.
Neumaticos-Continental S.A. ..	Segasta 15, Madrid, and all branches in Spain.
Orenstein & Koppel S.A.	Carrera San Jeronima 36, Madrid.
Pasch y Hermanos, G.	A. Recalde 36, Bilbao.
Poldi Fundiciones de Acero S.A. ..	Barcelona, and all branches in Spain.
Schutte, Alfred H, y Cia. S.L. ..	Calle Lauria 18, Barcelona, and all branches in Spain.
Siemens Reineger Veifa S.A. ..	Paseo de Gracia 48, Barcelona.
Unicolor S.A.	Paseo de Gracia 59, Barcelona, and all branches in Spain.
Vorkauf, Carlos A.	Cmdte. Felipe Sanchez, 9, Calvario, Vigo.

Canary Islands.

Ahlers, Jacob	San José. Santa Cruz, Teneriffe.
Fiess, Alberto	General Moscardo 3, Santa Cruz, Teneriffe.
Hisma Ltda.	Pi y Margall, 15, Santa Cruz, Teneriffe, and Alvareda 153, Las Palmas, Grand Canary.
Paukner, A.	Marina 9, Santa Cruz, Teneriffe.
Sauer mann, Walther	Albareda 153, Las Palmas, Grand Canary.
Siemens, Enrique	Pta. Canseco, 55, Santa Cruz, Teneriffe and Buenos Aires 7, Las Palmas, Grand Canary.
Siemens Industria Electrica, S.A. ..	San Francisco, 25, Santa Cruz, Teneriffe

Fernando Po and Spanish Guinea.

Moritz, W. H.	Fernando Po and Spanish Guinea.

Sweden.

A.E.G. Elektriska A/B	Sveavägen 21-23, Stockholm.
Coal and Oil Trading Co. A/B ..	Jörgen, Kocksgaten 2, Malmo.
Continental-Caoutchouc Compagnie A/B.	Tarsgatan 41, Stockholm.
Dahllöf, Linné & Co. A/B ..	Kanaltarget 1 Tga Dahloo, Gothenburg.
Däumichen, Max	Karlevägen 48, Stockholm.
Mülhens, Eau de Cologne & Parfymerifabriks (i Köln) fil., Ferd.	Sundbyberg.
Norddeutscher Lloyd Svenska A/B ..	Jakobstorg 1, Stockholm.
Scana A/B	J rgen, Kocksgaten 2, Malmo.
Siemens, Elektriska Aktiebolaget ..	Kungsgatan 36, Stockholm, and all branches in Sweden.
Stahlaunion, A/B	Kungsgatan 33, Stockholm.
Zeiss, Svenska A/B	Kungsgatan 33, Stockholm.

Switzerland.

A E G. Elektrizitaets A.G.	1, Stampfenbachstrasse, Zurich.
Bestgen, Frederic Henry Joseph ..	Ch. de Contamines, 11, Geneva.
Bosch, Robert, A.G.	329, Badenstrasse, Zurich and Geneva.
Fanto Benzin Import A G. ..	44, Bahnhofstr., Zurich.
"Forinvent" Gesellschaft für auswärtige Anlagen und Erfiddungen A.G.	1, Aeschenvorstadt, Basle.
Internationale Gesellschaft der Stickstoff Indestrie A.G.	St. Jakobstrasse 22. Basle.

Switzerland—*concld.*

Internationale Gesellschaft für Chemische Unternehmungen A.G (I.G. Chemie) (Societe Internationale pour Entreprises Chimiques S.A. I.G. Chemie).	Peter Merianstrasse 19, Basle.
Karlsruher Parfumerie & Toiletteseifenfabrik (F. Wolff & Son, G.m.b.H.).	63, Grenzacherstrasse, Basle.
Knorr-Nahrmittel A.G.	Thayngen.
Poldi Prague, Aciéres (Poldihütte Prag Zweigniederlassung Genf.).	Rue des Terreaux du Temple 3/7, Geneva
Poldihütte Prag, Zweigniederlassung Zurich.	23, Limmatstrasse, Zurich.
Rodopia, Societe de Gestion ..	Geneva.
Roechling Stahl A.G.	225, Hardstrasse, Zurich and Basle.
Rohr-und Saar Kohle A.G. ..	Basle.
Schenker-Unternehmungen Holding A/G.	20, Mythenquai, Zurich.
Schweizerische Filiale der Langbein Pfanhauser Werke, A.G.	Schaffhauserstrasse 228, Zurich.
Schweizerische National Verischerungs Gesellschaft.	39-41, Steinengraben, and 30, Leimenstr., Basle.
Siemens Elektrizitats Erzeugnisse A.G.	Lowenstrasse 35, Zurich and Berne.
Siemens & Halske	Zurich.
Siemens S. A. des Produits Electrotechniques.	Place de la Gare 12, Lausanne.
Stahl Holding Company A.G... ..	Schanzengraben 27, Zurich.
Steyr Solothurn Waffen A.G. ..	89, Bahnhofstrasse, Zurich.
Styria Stahl A.G.	104, Ausstellungstrasse, Zurich.
Telefunken Gesellschaft fuer Drahtlose Telegraphie G.m.b.H. Berlin.	12, Stampfenbachstrasse, Zurich.
Union Rückversicherungs Gasellschaft (L'Union Societe de Reassurances.)	8, Alpenquai, Zurich
Waffenfabrik Solothurn, A.G. ..	Solothurn.
Wittkop & Co.	Beckenried.
Wolff, F. and Son, G.m.b.H.—Karlsruher Parfumerie & Toiletteseifenfabrik.—	63, Grenzacherstrasse, Basle.
Zapp, Robert A.G.	Konradstrasse 78 and Schanzengraben 27, Zurich.

Thailand.

Bangkok Dispensary, The	Bangkok.
Bayer Distributors, Mentzel & Co. ..	170, Mahachai Road, Bangkok.
Geyer, Hans	Bangkok.
Grimm, B. & Co.	Bangkok.
Hamburg-Siam Co.	Bangkok.
Hedemann, Evers & Co.	Bangkok.
Jurgens, E.	Bangkok.
Müller, E. (Motor Agency)	Bangkok.
Pickenpack, Hüpenden & Co. ..	Bangkok.
St. Dost & Co..	Bangkok.
Schering (Siam) Ltd.	P. O. Box 106, Suapa Road, Bangkok.
Schlieper, Carl (Remscheid) ..	Bangkok.
Schmidt & Co.	Buan Hoa Seng Building, Samyek.
Schütt, H.	Bangkok.
Skodawords Ltd. ..	Bangkok.
Windsor & Co.	Bangkok.
Wolff, Otto	Bangkok.

Uruguay.

Anilinas Alemanas S.A.	Sucursal Montevideo, Calle Florida 1450, Montevideo.
Banco Aleman Transatlantico (Deutsche Ubersseische Bank)	Montevideo.
Barth, Eugenioy Cla Sucesores ..	Calle 25 de Mayo, 731-7, Montevideo.
Bayer y Cia	Calle Piedras 437, Montevideo.
Berger, Curt y Cia	Calle Cerrito 677, Montevideo.
Bernitt & Cia.	Calle Misiones 1472, Montevideo.
Brehmer y Cia...	Calle Misiones 1434, Montevideo.
Clarfeld, Frederico y Cia, Ltda. ..	Juncal 1461, Montevideo.
Endler Walter	25 de Mayo 477, Montevideo.
Hoffmeister y Bremer	Calle Juan Paullier 2368, Montevideo.
Lahusen y Cia, Ltda.	Calle Galicia 927, Montevideo.
Mannesmann, Tubos	Calle Colombia 1308, Montevideo.
Quincke, Ernesto, S A.	Calle Cerro Largo 851, Montevideo.
Rabe, Otto y Cia.	Calle 25 de Mayo 694-700, Montevideo.
" Ribereña del Plata " (Sudamericana de Comercio S.A. Cia.)	Calle Piedras 350, Montevideo.
Siemens Bauunion	Palacio Salvo P.9, Montevideo, and all branches in Uruguay.
Staudt y Cia S.A.C.	Calle Paysandú 935, Montevideo.
Sudamericana de Comercio, S.A. Cia—Ribereña del Plata.—	Calle Piedras 350, Montevideo.
Weskott y Cia. " Bayer "	Calle Uruguay 1016, Montevideo.

Venezuela.

Anez, Julio A. y Cia.	Calle Comercio 10, Maracaibo.
" Bayer, " La Quimica, Weskott & Cia.	Mijares a Mercedes 38, Caracas.
Degwitz Hermanos	Calle Colombia 296, Valencia.
Hamburg Amerika Linie ..	Caracas, and all branches in Venezuela.
Hauenschild & Cia.	Reducto a Miracielos 21, Caracas.
Horn Linie	Principal a Conde 16, Caracas, and all branches in Venezuela.
Oficina Tecn'a Industrial ..	Caracas.
Quimica Schering, S.A.	Plaza de Candelaria, Caracas.
Sass, F. y Cia.	Conde a Pinango 22, Caracas.
Schnell y Cia.	Palma a Municipal 9, Caracas.
Selle, Rudolf	Bolsa a Pedrera 12, Caracas.
Weskott & Co. La Quimica " Bayer " ..	Mijares a Mercedes 38, Caracas.
Woltz, Hermann & Co. ..	Caracas.

Yugoslavia.

Bavarski Lojd	Karadjordjeva 43, Belgrade.
Dalmacija Bauxit	Vilsonova Obala 35, Split, and all branches in Yugoslavia.
Juganil D.D.	Kraljev Trg. 5, Belgrade, and at Svacicev Trg. 6, Zagreb.
Jugoholding, S.A.	Gospodar Jevremova 35, Belgrade.
Jugo-Skoda Fabrica	Bd Pariska 13, Belgrade, and Marticeva 13, Zagreb.
Jugoslovensko A.E.G. Elektricno Drustvo A.D. (Jugoslawische A.E.G. Elektrizitats A.G.).	Brankova 30, Belgrade.
Jugoslovensko Siemens A.D. ..	Kralja Aleksandra 8, Belgrade.
Lisanski Rudnici A.D.	Kapetan Misina 6a, Belgrade.
Montania, A.D.	Kapetan Mishin, Belgrade.

Yugoslavia—concld.

Nemacki-Auto-Servis	Vojvode Misica 12, Belgrade.
Novosadska fabrika kabela D.D. ..	Kosmajska 7, Belgrade, and at Novisad.
Schenker i Komp (First Yugoslav Forwarding Company).	Kralja Petra 21 (Postanski Fah 157) Belgrade.
Société générale de Banque Yougoslave S.A. (Opste Yugoslovensko Bankarsko Drustvo A.D.).	Belgrade, and all branches in Yugoslavia.
Union A.E.G. jugoslav d.d. (A.E.G. Union Jugoslawische Elektrizitats A.G.).	Karadziceva 1, Zagreb.
Westen, Adolf, D.D.	Gaberje 143, pri Celje.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, WEDNESDAY, MAY 15, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

Simla, the 15th May, 1940.

(ARMY BRANCH.)

No. 680.—Whereas in the opinion of the Governor-General in Council a grave emergency has arisen.

Now, therefore, in pursuance of Rule 5-B. of the Indian Reserve Forces Rules, 1925, the Governor-General in Council is pleased to call to service the reservists of the Indian Medical Department Sub-Assistant Surgeon Reserve mentioned in the first columns of the annexed table and to direct that they shall attend on the first day of June, 1940, at the places specified against their names in the second column of the said Table.

TABLE.

Column 1. *Rank and Name.*	*Column 2.* *Places at which required to atten*
No. M. R. 285 W. O. Fazlul Haque	.. I. M. H., Alipore.
No. M. R. 134 W. O. Mohd. Abdul Ali	.. I. M. H., Alipore.
No. M. R. 185 W. O. Ghulam Qadir Khan	.. I. M. H., Karachi.
No. M. R. 244 W. O. Anand Sarup Gulati	.. I. M. H., Quetta.
No. M. R. 2 Jemadar Haveli Ram Ghei	.. I. M. H., Rawalpindi.
No. M. R. 90 Jamedar Abdul Rahim Qureshi	.. I. M. H., Peshawar.
No. M. R. 145 Jemadar Mangal Singh Dhillon	.. I. M. H., Lahore.
No. M. R. 129 Jemadar Diwan Chand Gupta	.. I. M. H., Lahore.
No. M. R. 250 Jemadar Beant Singh	.. I. M. H., Peshawar.
No. M. R. 298 W. O. Pritam Singh Dhingi	.. I. M. H., Lahore.
No. M. R. 307 W. O. Babu Ram Sharma	.. I M. H., Lahore.
No. M. R. 315 W. O. F. J. D'Souza	.. I. M H., Peshawar.
No. M. R. 319 W. O. Jagan Nath Prabhakar	.. I. M. H., Lahore.
No. M. R. 91 Jemadar Phool Chand	.. I. M. H., Lahore.
No. M. R. 125 Jemadar Tara Singh Dhillon	.. I. M. H., Lahore.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY, MAY 15, 1940.

GOVERNMENT OF INDIA.

DEPARTMNT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 15th May, 1940.

No. 65-C. W. (9)/40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Department of Commerce, No. 65-C. W. (20)/39, dated the 25th November, 1939, the Central Government is pleased to prohibit the taking by sea or by land out of British India to any place outside India or Burma of any goods of the description specified in the Schedule hereto annexed, except the following, namely :—

(*a*) any goods consigned to or destined for the French or Portuguese possessions in India and intended for use or consumption therein ;

(*b*) any goods consigned by land to any other country contiguous to the land frontier of India and intended for use or consumption therein ;

(*c*) any goods of the description specified in Part E of the Schedule and consigned to or destined for any part of the British Empire including Mandated Territories ;

(*d*) any goods of the description specified in Part C of the Schedule and covered by an export licence issued by the Central Government in the Department of Supply ;

(*e*) any goods of the description specified in Part B, D or E of the Schedule and covered by an export licence issued by or under the orders of the Chief Customs-Officer or Collector of Land Customs ;

(*f*) any goods constituting the stores or equipment of an outgoing vessel or conveyance, or the *bona-fide* personal effects of the crew of, or of the passengers in, such vessel or conveyance ;

(*g*) any goods transhipped at a port in British India after having been manifested for such transhipment at the time of despatch from a port ouside British India ;

(*h*) any goods exported under the orders of Naval, Military or Air Force Authorities for Naval, Military or Air Force requirements ; and

(*i*) any goods exported under the orders of the Central Government or such officers as may be appointed by the Central Government in this behalf.

SCHEDULE.

PART A.

(*No Licences.*)

1. Arms, Ammunition and Military stores (in cluding explosives and fulminate of mercury).

2. Chemicals and chemical preparations, the following :—

(*i*) Chrome alum.

(*ii*) Potassium bichromate.

(*iii*) Sodium bichromate.

3. Instruments, Apparatus and Appliances, and parts thereof, the following :—

(*i*) Optical glass, formed and unformed.

(*ii*) Surveying instruments and appliances.

(*iii*) Telescopes and binoculars.

4. Metals and Ores, the following :—

Antimony.

5. Textiles, the following :—

(*i*) Flax, raw.

(*ii*) Flax, manufactures.

PART B.

(Licences issued by the Chief Customs Officer or Collector of Land Customs.)

1. Bakelite and other synthetic moulding powders.
2. Chemicals and chemical preparations, the following :—
   (*i*) Acid Nitric.
   (*ii*) Ammonia and Ammonium compounds.
   (*iii*) Bleaching powder and chlorine.
   (*iv*) Copper sulphate.
   (*v*) Glycerine.
   (*vi*) Photographic chemicals all sorts.
   (*vii*) Potassium carbonate.
3. Chemical manures.
4. Drugs and medicines, including camphor.
5. Instruments, Apparatus and Appliances, and parts thereof, the following :—
   (*i*) Optical instruments (other than optical glass, formed and unformed surveying instruments and appliances, telescopes and binoculars).
   (*ii*) Photographic papers, plates and films (excluding those used in X-ray photography and excluding camera films).
   (*iii*) Surgical and veterinary instruments.
   (*iv*) Wireless transmission and receiving sets and parts thereof.
6. Provisions, canned and bottled.

PART C.

(Licences issued by the Central Government in the Department of Supply).

1. Abrasives, manufactured, including grinding wheels.
2. Belting for Machinery—
   (*i*) of cotton.
   (*ii*) of hair.
3. Chemicals and chemical preparations, the following :—
   (*i*) Alcohol, Methyl.
   (*ii*) Acetone.
   (*iii*) Acid Acetic.
   (*iv*) Acid Formic.
   (*v*) Aluminium Oxide.
   (*vi*) Aniline and alkylated aniline.
   (*vii*) Calcium acetate (acetate of lime).
   (*viii*) Caustic Potash.
   (*ix*) Chlorinated hydrocarbons including carbon tetrachloride.
   (*x*) Lead acetate.
   (*xi*) Phosphorus.
   (*xii*) Potassium Chlorate.
   (*xiii*) Sodium hydrosulphite.
   (*xiv*) Sodium Nitrite.
   (*xv*) Tetra-ethyl-lead.
   (*xvi*) Toluol (toluene).
4. Drugs and medicines, the following :—
   Sera.
5. Graphite and graphite crucibles.
6. Hydraulic packing.
7. Instruments, Apparatus and Appliances, and parts thereof, the following :—
   (*i*) Electric wires and cables.
   (*ii*) Electrical insulating materials, all sorts.
   (*iii*) Photographic plates and films used in X-ray photography.

8. Machinery and Millwork, including machine tools of all descriptions and parts thereof but excluding parts which—

(a) if of foreign manufacture, are exported for purposes of repairs, or

(b) if of Indian manufacture, are supplied to any country in the British Empire.

9. Metals and Ores, the following :—

(i) Aluminium and aluminium alloys and manufactures thereof.

(ii) Antimony alloys containing more than 10 per cent. of antimony.

(iii) Copper ores ; copper wrought and unwrought ; copper plates and sheets ; copper wire, drawn ; copper scrap ; copper manufactures and alloys.

(iv) Ferro-chrome ; ferro-manganese ; ferro-phosphorus ; ferro-silicon ; ferro-titanium ; ferro-tungsten ; and ferro-vanadium.

(v) Gun metal ; gun metal manufacture ; gun metal scrap and borings.

(vi) Iridium, osmiridium, iridosmine and concentrates containing iridium.

(vii) Iron or steel :—

(a) High Speed Tool Steel.

(b) Plates, boiler, of acid quality steel.

(c) Sheets and plates, galvanised (corrugated and plain).

(d) Sheets and plates tinned.

(e) Tubes, pipes and fittings, caste or wrought.

(f) Wire Nails.

(g) Wire, plain barbed and stranded.

(h) Wire rope (Black and galvanised).

(i) Wood screws.

(viii) Lead sheets ; lead pipes and tubes ; lead scrap ; pig lead and lead ore.

(ix) Magnesium and manesium alloys.

(x) Mercury (quicksilver) and its compounds.

(xi) Molybdenum ; ferro-molybdenum ; molybdenum ores and compounds.

(xii) Nickel ; nickel ore and matte, nickel alloys in their various forms (including nickel oxide).

(xiii) Phosphor alloys.

(xiv) Platinium, crude and refined ; platinium alloys and compounds.

(xv) Radium ; radium ores and concentrates ; radium compounds.

(xvi) Tin, wrought and unwrought.

(xvii) White metal, white metal manufactures, white metal scrap, white metal borings and white metal ash and dross.

(xviii) Zinc or spelter, unwrought and wrought, zinc concentrates and zinc scrap.

10. Synthetic dyestuffs, including coal tar derivatives used in any dyeing process.

11. Textile, the following :—

Cotton mosquito netting.

12. Vehicles (excluding old scrap parts), the following :—

(i) Aircraft and parts of aircrafts.

(ii) Motor cars, motor cycles and motor omnibuses, vans and lorries (excluding rubber tyres and tubes).

PART D.

(Licences issued by the Chief Customs-Officer or Collector of Land Customs.)

1. Manila rope.

2. Metals and ores, the following :—

(i) Beryl (Beryllium).

(ii) Tungsten and Tungsten ore (Wolfram).

3. Mica.
4. Quartz Crystals.
5. Wool, raw.

PART E.

(Licences issued by the Chief Customs-Officer or Collector of Land Customs.)

1. Candles of all kinds.
2. Coir, unmanufactured and manufactured.
3. Hides and skins, raw, all sorts.
4. Hides and skins, tanned or dressed, all sorts.
5. Lac, all sorts.
6. Metals and Ores, the following :—
   (i) Aluminium ore (Bauxite and Laterite).
   (ii) Chrome Ore.
   (iii) Ilmenite, Monazite, Rutile, Zircon, Kyanite and Sillima nite.
   (iv) Iron Ore.
   (v) Iron or steel :—
      (a) All rolled sections.
      (b) Castings.
      (c) Hoops and strips.
      (d) Rivets, bolts, nuts and washers.
      (e) Sheets and plates not specified in Part C.
      (f) Scrap for re-manufacture.
      (g) Steel ingots, blooms, billets and slabs.
   (vi) Manganese ore and Manganese.
   (vii) Pig Iron.
7. Myrobalans and other tanning substances.
8. Oilcakes, all sorts.
9. Oils, mineral, all sorts (including crude oil, keresene, fuel oils, lubricating oils, greases, petrol, benzine and benzol).
10. Oils, vegetable, non-essential, all sorts.
11. Rice and rice products.
12. Rubber, raw.
13. Rubber manufactures, the following :—
    Tyres and tubes.
14. Seeds, oilseeds, non-essential, all sorts.
15. Tallow and stearine, all sorts.
16. Textiles, the following :—
    (i) Cotton manufactures, all sorts not specified in Part C.
    (ii) Cotton, raw and waste.
    (iii) Hemp manufactures other than manila rope.
    (iv) Hemp, raw.
    (v) Jute, manufactures.
    (vi) Jute, raw.
    (vii) Mesta-fibre.
    (viii) Silk, raw, cocoons, waste products (including Duppion) and handreeled.
    (ix) Wool Manufactures.
17. Wax of all kinds, including paraffin wax.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 18, 1940.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 16th May, 1940.

No. F. 40 (1)-R. II/40.—The following is published for general information :—

" I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred upon me by Sections 247 and 250 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendments to the Superior Civil Services (India Provident Fund) (Sterling Accounts) Rules, 1934, viz.,

In the said Rules—

(1) In Rule 5, for the words " a Government servant in service on the date on which these Rules come into force ", the words " any Government servant " shall be substituted.

(2) In clause (c) of Rule 6, after the word " force ", the words " or the date on which he becomes a subscriber to a Provident Fund specified in the Schedule, whichever is later " shall be added.

Given under my hand this 30th day of March, 1940.

ZETLAND.

One of His Majesty's Principal

Secretaries of State. "

The 16th May, 1940.

No. F. 40 (1)-R. II/40.—In exercise of the powers conferred by clause (a) of sub-section (2) of section 241, read with subsection (3) of section 313 of the Government of India Act, 1935, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the Central Services (India Provident Fund) (Sterling Accounts) Rules, 1940, namely :—

In the said Rules—

(1) In rule 5, for the words " a Government servant in service on the date on which these Rules come into force " the words " any Government servant " shall be substituted.

(2) In clause (c) of rule 6, after the word " force ", the words " or the date on which he becomes a subscriber to a Provident Fund specified in the Schedule, whichever is later " shall be inserted.

R. L. GUPTA,

Deputy Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATIONS.

AGRICULTURE.

Simla, the 14th May, 1940.

No. F. 27-8/40.—The following draft of an amendment to the Indian Lac Cess Rules which it is proposed to make in exercise of the powers conferred by section 8 of the Indian Lac Cess Act, 1930 (XXIV of 1930), is published as required by sub section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 10th July, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

For clause *(a)* of sub-rule (1) of rule 14 of the said Rules the following clause shall be substituted, namely :—

"(a) Except in the case of officiating and temporary arrangements for a period not exceeding 6 months, appointments to posts carrying a maximum pay of more than Rs. 100 a month and requiring academic or technical qualifications shall be made on the recommendation of an expert sub-committee of which the President shall be Chairman ; if the President cannot be present he may appoint such person as he thinks fit to act as Chairman.

Provided however that in the case of appointments made in England, the High Commissioner for India, London, may appoint an expert sub-committee and may be its Chairman or appoint such person as he thinks fit to act as Chairman."

G. S. BOZMAN,

Joint Secretary to the Government of India.

HEALTH.

The 14th May, 1940.

No. F. 5-2 (1)/40.—In this Department Notification No. F. 5-1/38-H., dated the 4th May, 1939, the following amendments shall be made namely :—

(1) The words " being the dates on which they joined civil employment" occurring in the preamble to the said notification shall be omitted, and

(2) the undermentioned officers shall count their seniority with effect from the dates noted against their names in supersession of those given in the said notification namely :—

Punjab.

(9) Major G. F. Taylor, M.B., B.Ch. (Camb.), M.R.C.S. (Eng.), L.R.C.P. (Lond.), M.R.C.P. (Lond.), I.M.S.—21st September, 1929.

J. D. TYSON,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 18th May, 1940.

PART B.

No. 709.—In exercise of the powers conferred by subsection *(3)* of section 284 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to cancel the by-laws framed by the Cantonment Board, Campbellpore, under clause *(24)* of section 282 of that Act, regarding the fixation of a method for the sale of articles by measure, weight, piece or any other method, published with the notification of the Government of the Punjab in the Home (Military) Department, No. 16091, dated the 5th of May, 1930, the intention to do so having been previously published, as required by the said subsection.

No. 710—The following amendment to all the by-laws of the Murree Gali Cantonment, made by the Cantonment Board, Murree Gali, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection *(1)* of section 284 of the said Act, namely :—

Amendment.

In all the by-laws in the Murree Gali Cantonment, made under sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority" wherever they occur, the words "Cantonment Board" shall be substituted.

No. 712.—The following by law regulating the registration of births and deaths in the Rawalpindi Cantonment, framed by the Cantonment Board, Rawalpindi, in exercise of the powers conferred by clause *(1)* of section 282 and section 283 of the Cantonments Act,

1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act, namely :—

By-laws for the Registration of Births and Deaths.

1. All births and deaths which take place within the limits of the Cantonment and are reported in compliance with these by-laws shall be registered at the Registration Office of the Cantonment Board situated at 272, the Mall, Rawalpindi.

2. The Executive Officer shall maintain, or cause to be maintained, by such official or officials as may be appointed by him for the purpose, separate registers for the registration of births and deaths, respectively.

3. The following particulars regarding every birth (which term shall include the birth of a still-born child) shall be reported and entered in the register of births :—

(a) the date of the report ;

(b) the date of the birth ;

(c) the name of the child (if any) ;

(d) the sex of the child ;

(e) the name of the father ;

(f) the caste or religion of the father ;

(g) the place of residence of the father ;

(h) the occupation or profession of the father ;

(i) the name of the person making the report ;

(j) the name of the midwife, if any, who attended the mother at the time of delivery.

Provided that in the case of an illegitimate child a note to that effect shall be made in the register and if the name of the father of such child is not known, or is in dispute, the name, caste or religion and the place of residence of the mother shall be entered instead of such particulars of the father.

4. The following particulars regarding every death shall be reported and entered in the register of deaths :—

(a) the date of the report ;

(b) the date of the death ;

(c) the name of the deceased ;

(d) the name of the father, or, if the deceased was a married woman, of the husband of the deceased ;

(e) the sex of the deceased ;

(f) the age of the deceased ;

(g) the caste or religion of the deceased;

(h) the place of residence of the deceased ;

(i) the cause of the death (disease, injury, old age, etc.) ;

(j) the occupation or profession of the deceased ;

(k) the name of the person making the report.

5. Any person reporting a birth or death may, if he so desires, attest by his signature or thumb-mark the entry made in the register.

6. The head of the family or the manager for the time being of every household in which any birth or death occurs shall, within forty-eight hours after the event, report the same to the Executive Officer, together with the particulars prescribed in by-law 3 or by-law 4, as the case may be.

7. Every Military or Civil Medical Officer of Government and every private medical practitioner shall report to the Executive Officer, within forty-eight hours after the event, the occurrence of every birth or death within the Cantonment of which he may become cognizant in the exercise of his profession.

8. The officer in charge of every dispensary, hospital, jail or other similar institution, situated within Cantonment limits, shall report to the Executive Officer, within forty-eight hours after the event, the occurrence of every birth or death within the institution of which he is in charge.

9. The head or manager or the person in charge of every club, hotel, orphanage, boarding-house, *takia*, mosque, *bungah*, *dharamsala*, temple, *serai*, or any other such establishment situated within Cantonment limits shall report to the Executive Officer, within forty-eight hours after the event, the occurrence of every birth or death in any of the aforesaid places under his control.

10. If a dead body is found exposed or in suspicious circumstances within Cantonment limits the officer in charge of the police station within whose jurisdiction such body is found shall report the fact to the Executive Officer within forty-eight hours of his becoming aware of it, and shall send a written statement of the circumstances in which death would appear to have ensued, together with a certificate of a Medical Officer explanatory of the cause of death.

11. On receipt of any such report as is mentioned in the foregoing by-laws the Executive Officer shall either himself or through any person authorized by him in this behalf, register free of charge the birth or death in the appropriate register maintained for the purpose.

12. Any person may inspect a register of births or deaths on payment of a fee of eight annas.

13. Any person applying for a certified copy of an entry in the birth or death register shall be furnished with such copy, signed by the Executive Officer and sealed with the seal of the Cantonment Authority, on payment of a fee of twelve annas.

14. No person shall wilfully destroy, alter or mutilate, or cause to be destroyed, altered or mutilated, any register of births or deaths, or shall wilfully insert or cause to be inserted, in any such register or certified copy thereof, any false entry with regard to any birth or death and no person entrusted with the maintenance of any such register shall, without reasonable cause, refuse or omit to enter in the appropriate register any birth or death reported to him.

15. *(1)* Any clerical error which may, at any time, be discovered in any register of births or deaths may be corrected by the Executive Officer.

(2) An error of fact or substance in any register of births or deaths may be corrected by the Executive Officer, by an entry in the margin, without any alteration of the original entry, upon production by the person requiring such correction of a declaration on oath or solemn affirmation, setting forth the nature of the error and the true facts of the case, made before a Magistrate of the 1st Class having jurisdiction in the Cantonment, by the person required to give information concerning the birth or death with reference to which the error has been made, or, in default of such person, by two credible persons having knowledge of the case, and certified by such Magistrate to have been made in his presence.

(3) Except as provided in subsections *(1)* and *(2)*, no alteration shall be made in any of the registers.

16. Any person committing a breach of any of the foregoing by-laws shall, on conviction by a Magistrate, be punishable with fine which may extend to one hundred rupees and, in the case of a continuing breach, with an additional fine which may extend to twenty rupees for every day during which such breach continues after conviction for the first such breach.

No. 714.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Amritsar, by reason of the acceptance by the Central Government of the resignation of Capt. J. G. M. A. Brunet, R.A.M.C.

No. 715.—In pursuance of subsection (7) of section 13 of the Cantonments Act 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. J. B. Lauder, R.A.M.C., as a member of the Cantonment Board, Amritsar, *vice* Capt. J. G. M. A. Brunet, R.A.M.C., resigned.

No. 716.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of Subadar Babar Singh Thapa, Pensioner as a member of the Cantonment Board, Bakloh.

No. 717.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Campbellpore, by reason of the acceptance by the Central Government of the resignation of Capt. C. L. Lewis, R.A M.C.

No. 718.—In pursuance of subsection (7) of section 13 of the Cantonment Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Asst. Surgn. C. E. MacDonald, I.M.D., as a member of the Cantonment Board, Campbellpur, *vice* Capt. C. L. Lewis, R.A.M.C., resigned.

No. 721.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in Cantonment Board, Jullundur, by reason of the acceptance by the Central Government of the resignation of Maj. H. R. Vaughan, 10/17 Dogra R.

No. 722.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. A. B. M. Way, R.I.A.S.C., as a member of the Cantonment Board, Jullundur, *vice*, Maj. H. R. Vaughan, 10/17 Dogra R., resigned.

No. 725.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Central Government of the resignation of Maj. R. H. D. Ross, 2/8 Punjab R.

No. 726.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. D. J. Bryceson, M.C., 4/12 F. F. R., as a member of the Cantonment Board, Rawalpindi, *vice* Maj. R. H. D. Ross, 2/8 Punjab R., resigned.

No. 727.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Sialkot, by reason of the acceptance by the Central Government of the resignation of Maj. S. B. Horn, M.C., 3rd D. G.

No. 728.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. E. C. K. H. Ford, 3rd D. G., as a member of the Cantonment Board, Sialkot, *vice* Maj. S. B. Horn, M.C., 3rd D. G., resigned.

RESOLUTION.

No. 730—The Governor-General in Council hereby makes the following rules for the regulation of admission to (*a*) the "Technical Arms" wing and (*b*) the Cavalry and Infantry wing of the Indian Military Academy by examination in India which will be held on the 21st October, 1940, and subsequent days—

Rules.

1. As a war-time measure, it has been decided that cadets, who enter either wing of the Indian Military Academy by reason of their success at this or at subsequent examinations during the war, will on satisfactory completion of the course, be granted emergency commissions in His Majesty's Indian Land Forces. As no definite guarantee can be given to parents or guardians that these emergency commissions will be confirmed as permanent commissions after the war, the Government of India have decided that :—

(*i*) no fees either for the examination or for the course at the Indian Military Academy shall be payable ;

(*ii*) cadets will be treated in the same way as "Army" cadets for the purposes of pay, travelling and medical arrangements, provision of free clothing uniform, equipment, etc.

2. (*i*) A candidate who desires to appear at the examination shall apply to be admitted to the examination before such date and in such form as the Federal Public Service Commission may prescribe. The application shall be made through the Collector or Deputy Commissioner of the district in which his parents reside at the time of the application, or have previously resided for a period of not less than three years, or in which he has himself resided, otherwise than as a student at an educational institution only for a like period.

(*ii*) In the case of Calcutta applications shall be submitted through the Commissioner of Police.

(*iii*) Cadets of the Prince of Wales' Royal Indian Military College, Dehra Dun, shall submit their applications through the Principal of the College.

(iv) A candidate resident in an Indian State shall submit his application through the Durbar, who will forward it to the Political Officer or Resident.

(v) No candidate shall make more than one application in respect of this examination.

(vi) A candidate shall, except in very exceptional circumstances, appear personally before the District Officer or the Political Officer or Resident who signs the attestation form.

3. A candidate must be an unmarried man and either—

(*a*) a British subject of Indian domicile whose father (if alive) is a British subject or a subject of a State in India, or a British protected person of the tribal areas: or (if dead) was at the time of his death either a British subject or a subject of a State in India or a British protected person of the tribal areas, or a person in the permanent service of the Crown or a person who had retired from that Service;

(*b*) a Ruler or a subject of a State in India or a British protected person of the tribal area.

Provided that in the case of a British subject the requirements of parts (*a*) and (*b*) of this rule may be waived by the Governor-General in Council if he is satisfied that their observance would occasion exceptional hardship, and that the candidate is so closely connected by ancestry and upbringing with His Majesty's dominions as to justify special treatment.

4. The maximum number of candidates to be admitted to the examination may, in the discretion of the Governor-General in Council be limited to such number as the Governor-General in Council may decide. If a limit is imposed and the number of candidates exceeds that limit the Federal Public Service Commission shall select from among the applicants those who shall be admitted to the examination and shall have regard in so doing to the suitability of the applicants for employment as emergency commissioned officers in the Indian Army.

5. A candidate for this examination must have been born not earlier than the 2nd November, 1920, and not later than the 1st November, 1922.

6. A candidate must be in good mental and bodily health and free from any physical defect likely to interfere with the efficient performance of the duties of a commissioned officer in the Indian Army. A candidate who, after examination by a Medical Board, is found not to satisfy these requirements will not be accepted for admission to the Academy.*

7. A candidate must satisfy the Federal Public Service Commission that he is suitable in all respects for employment as an emergency commissioned officer in the Indian Army.

8. The decision of the Federal Public Service Commission as to the eligibility or otherwise of a candidate shall be final.

9. No candidate shall be admitted to the examination unless he holds a certificate of admission from the Federal Public Service Commission.

10. Any attempt on the part of a candidate to enlist support for his application will disqualify him for admission to the Indian Military Academy.

11. Candidates must pay Rs. 7-8-0 with the application form.

(Only Treasury Receipts for this amount will be accepted by the Federal Public Service Commission.)

No claim for a refund of this fee will be entertained, nor will it be held in reserve for a subsequent examination.

12. There will be a separate examination for each wing of the Indian Military Academy. The details of subjects are given in the Appendix to these rules.

13. (*a*) No candidate will be admitted to the 'Technical Arms' wing of the Indian Military Academy who obtains less than 175 marks for Interview and Record and less than 1,150 marks in all the subjects in Parts I, II and III (*vide* Appendix) taken together (Interview included).

*Only successful candidates will be medically examined. Candidates are recommended to consult a Civil Surgeon as to their physical suitability before entering for the examination.

(b) No candidate will be admitted to the 'Cavalry and Infantry' wing of the Indian Military Academy, who obtains less than 175 marks for Interview and Record and less than 1,100 marks in all the subjects in Parts I and II (*vide* Appendix) taken together (Interview included).

14. From the marks assigned to candidates in each subject such deduction will be made as the Federal Public Service Commission may consider necessary in order to secure that no credit is allowed for merely superficial knowledge.

15. If a candidate's handwriting is not easily legible a deduction, which may be of considerable amount, will be made on this account from the total marks otherwise accruing to him.

16. (a) No candidate who competed in the examination held in March/April, 1940, for admission to the Indian Military Academy and failed to obtain a minimum of 175 marks in the Interview and Record Test and 600 marks in the written papers will be allowed to compete at the examination to be held in October, 1940, for admission to the Indian Military Academy, unless he is ineligible by age to compete at any later examination.

(b) No candidate who fails to obtain a minimum of 175 marks in the Interview and Record Test and 600 marks in the written papers at this examination will be allowed to compete at the next examination unless that examination is the last at which he would be qualified by age to compete.

Note.—The above clauses do not apply to candidates who, after having been admitted to the examination, fail to appear at it and do not take any papers at all.

Appendix.

(*Vide* Rule 12.)

The examination will be separate for each wing of the Indian Military Academy and will include the following subjects :—

Section (A) For the 'Technical Arms' wing.

PART I.—Obligatory.

		Max. Marks.
1.	Interview and Record	500
2.	English Language	300
3.	Lower Mathematics	300
4.	General Knowledge	200
5.	Geography	200

PART II.—Two of these subjects and not more must be taken.

		Max. Marks.
(a) Physics	at least one of these must be taken	300
(b) Chemistry		300
(c) Indian History		300
(d) English History from 1485		300
(e) Higher Mathematics		300
(f) French or German		300

Part III.—One of these subjects and not more must be taken.

	Max. Marks.
(i) Outlines of English History from 1485	200
(ii) Geometrical Drawing	200
(iii) Freehand Drawing	200

NOTE.—A candidate who offers English History in Part II cannot offer outlines of English History in Part III.

Section (B) For the ' Cavalry and Infantry ' wing.

	Max. Marks.
Part I.—Obligatory.	
1. Interview and Record	500
2. English Language	300
3. General Knowledge	200
4. Elementary Mathematics	200
5. Geography	200

Part II.—Three of these subjects, and not more, up to a total value of 800 marks may be taken, except as provided below :—

	Max. Marks.
(*a*) French or German	300
(*b*) Lower Mathematics	300
(*c*) Higher Mathematics	300
(*d*) Indian History	300
(*e*) English History from 1485	300
or	
Outlines of English History from 1485	200
(*f*) Physics	300
(*g*) Chemistry	300
(*h*) Elementary Science	200
(*i*) Freehand Drawing	200
or	
Geometrical Drawing	200

Candidates offering both Lower *and* Higher Mathematics must offer a fourth subject of the value of 200 marks from this part instead of Elementary Mathematics in Part I.

(NOTE.—A candidate who offers only one Mathematics subject in Part II, i.e., either Lower or Higher Mathematics, is not precluded from offering Elementry Mathematics in Part I.)

Candidates offering either Physics or Chemistry may not offer Elementary Science.

NOTICE.

No. 731.—A competitive examination for entry to (1) the ' Technical Arms ' wing, and (2) the ' Cavalry and Infantry ' wing of the Indian Military Academy, Dehra Dun, in the term beginning on or about the 27th January, 1941 ; and (3) the Royal Indian Navy will be held in Delhi on Monday, the 21st October, 1940, and subsequent days. The examination will be conducted by the Federal Public Service Commission.

2. The examination will be a combined one for the purpose of filling vacancies in (1) the ' Technical Arms ' wing and (2) the ' Cavalry and Infantry ' wing of the Indian Military Academy and (3) the Royal Indian Navy. A candidate may apply to be admitted to the examination for all or any of the above. If he wishes to be admitted as a candidate for more than one, he should state this on his application form. Separate applications are not required. He will be required to pay the application fee once only, and, in the case of the Royal Indian Navy, examination fee also once only. If he proves successful as a candidate for more than one, he will ordinarily be assigned to the one for which he expressed a preference in his application ; but the Government of India reserve power to assign him to any one.

3. At this examination 15 vacancies will be offered for entry to the Indian Military Academy. Of these it is anticipated that from 6 to 8 vacancies will be offered for entry into the ' Technical Arms ' wing and the rest for the ' Cavalry

and Infantry' wing. The Governor-General in Council, however, reserves to himself the right to fill three vacancies (to be varied between the two wings on the recommendation of the Commander-in-Chief after each examination) by nomination from among those who have qualified but failed to obtain sufficient marks to secure one of the other twelve vacancies. Two vacancies will be offered for admission to the Executive Branch of the Royal Indian Navy.

4. The examination for each wing of the Indian Military Academy will be separate and if an insufficient number of candidates qualify for the 'Technical Arms' wing the vacancies for the 'Cavalry and Infantry' wing will not be proportionately increased.

5. During the course at the Indian Military Academy transfers from the 'Technical Arms' wing to the 'Cavalry and Infantary' wing will be permitted only if vacancies exist in the latter. Cadets of the Technical wing will be posted to the arm of their choice according to their place on the final passing out list, but if their position on the list is not high enough to secure them a commission in the arm they prefer, they will be effered one in either of the other two technical arms.

6. As a war-time measure, it has been decided that cadets who enter either wing of the Indian Military Academy by reason of their success at this or at subsequent examinations during the war, will, on satisfactory completion of the course, be granted emergency commissions in His Majesty's Indian Land Forces. As no definite guarantee can be given to parents or guardians that these emergency commissions will be confirmed as permanent commissions after the war, the Government of India have decided that :—

(i) no fees either for the examination or for the course at the Indian Military Academy shall be payable ;

(ii) cadets will be treated in the same way as 'Army' cadets for the purposes of pay, travelling and medical arrangements, provision of free clothing, uniform, equipment, etc.

7. Candidates for admission to the Indian Military Academy must have been born not earlier than the 2nd November, 1920, and not later than the 1st November, 1922. Candidates for the Royal Indian Navy examination must have been born not earlier than the 2nd May, 1921, and not later than the 1st May, 1923. These age limits can in no case be relaxed.

8. A candidate who desires to appear at the examination is required to submit to the Federal Public Service Commission his application in the prescribed form with the necessary documents in accordance with the instructions given in the Instructions to Candidates regarding the filling up and submission of applications. Applications must reach the Collector or Deputy Commissioner or the Political Officer or Resident or the Principal, Prince of Wales's Royal Indian Military College, Dehra Dun, on or before the 1st July, 1940. Copies of the Rules and the Application Form, etc., may be obtained from the Provincial, Government, Administration or Durbar concerned. (In the case of the Punjab copies of Rules, etc., are obtainable from the Secretary, The Punjab and N.-W. F. P. Joint Public Service Commission, Lahore.)

THE FACT THAT AN APPLICATION FORM HAS BEEN SUPPLIED, ON WHATEVER DATE, WILL NOT BE ACCEPTED AS AN EXCUSE FOR THE LATE SUBMISSION OF AN APPLICATION. CANDIDATES WHO DELAY THEIR REQUESTS FOR FORMS UNTIL A LATE DATE WILL DO SO AT THEIR OWN RISK.

Note 1.—If any candidate has appeared at the examination held in March/April 1940, for entry to the Indian Military Academy, and/or the Royal Indian Navy, and not being successful thereat, wishes to appear at the examination to be held in October, 1940, he must submit his application by the prescribed date without waiting for the results of the former examination. Should he have been successful, his candidature for the October examination will be cancelled.

Note 2.—The approximate cost of training for the Royal Indian Navy is £260.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 16th May, 1940.

No. 300-O. R./39.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After clause (*j*) of sub-rule (*6*) of rule 34 of the said Rules, the following clause shall be inserted, namely :—

"(*jj*) to encourage or incite any person or class of persons, or the public generally, to refuse or defer payment of any land revenue, tax, rate, cess or other due or amount payable to Government or any local authority or payable under any law or custom having the force of law for any services rendered to the community ;".

The 18th May, 1940.

No. 424-O. R./40.—In exercise of the power conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For clause (*a*) of sub-rule (*6*) of rule 34 of the said Rules, the following clause shall be substituted, namely :—

"(*a*) to prejudice His Majesty's relations with any Indian State or with any foreign power, or the maintenance of peaceful conditions in any tribal area ;".

No. 3540/40.—In exercise of the power conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (*1*) of rule 69 of the said Rules, after the words "the defence of British India" the words "or the efficient prosecution of war", shall be inserted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

Simla, the 16th May, 1940.

No L.-3070 (2).—In exercise of the powers conferred by subsection (*2*) of section 14, read with section 24 of the Payment of Wages Act, 1936 (IV of 1936) and in supersession of the notification of the Government of India in the late Department of Industries and Labour, No. L.-3070, dated the 2nd December, 1936, the Central Government is pleased to appoint Supervisors of Railway Labour appointed under section 71G of the Indian Railways Act, 1890 (IX of 1890), as Inspectors for the purposes of the first named Act in respect of all persons employed upon a federal railway (otherwise than in a factory) to whom the first named Act applies.

No. L.-3070 (3).—In exercise of the powers conferred by subsection (*2*) of section 26, read with section 24 of the Payment of Wages Act, 1936 (IV of 1936) and by the said provisions as applied to Berar, the Central Government is pleased to direct that the following amendment shall be made in the Payment of Wages (Federal Railways) Rules, 1938, and the said Rules as in force in Berar, the same having been previously published as required by subsection (*5*) of section 26 of the said Act, namely :—

For clause (*1*) of rule 2 of the said Rules, the following clause shall be substituted, namely :—

"(*1*) "the Supervisor" means the officer called 'Conciliation Officer (Railways) and Supervisor of Railway Labour' appointed by the Central Government."

M. S. A. HYDARI,

Secretary to the Government of India.

309 SC—989—23 5-40—SGPP Lahore.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 10th May 1940.

No. 224-O. R. [illegible]—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After clause (f) of sub-rule (6) of rule 34 of the said Rules, the following clause shall be inserted, namely :—

"(g) to encourage or incite any person, or class of persons, or the public generally, to refuse or defer payment of any land revenue, tax, rate, cess, or other dues, or amount payable to Government or to any local authority, or payable under any law or custom having the force of law by any servant, tenant or [illegible]."

The 13th May, 1940.

No. 424-O. R. [illegible]—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For clause (c) of sub-rule (6) of rule 34 of the said Rules, the following clause shall be substituted, namely :—

"(c) to prejudice His Majesty's relations with any Indian State, or with any foreign power, or the maintenance of peaceful conditions in any tribal area ;"

No. 3540/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (1) of rule 40 of the said Rules after the words "the existence of [illegible] and [illegible]" or "the efficient prosecution of war", shall be inserted.

A. deC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

Simla, the 11th May, 1940.

No. L-3070 (2).—In exercise of the powers conferred by sub-section (1) of section 24, read with section 2 of the Payment of Wages Act, 1936 (IV of 1936), and in supersession of the notification of the Government of India in the Department of Industries and Labour, No. L-3070, dated the 2nd December, 1937, the Central Government is pleased to appoint Supervisors of Railway Labour appointed under section 71D of the Indian Railways Act, 1890 (IX of 1890), as Inspectors for the purposes of the said Act in respect of all persons employed upon a federal railway (other than persons to whom the said Act applies).

No. L-3070 (3).—In exercise of the powers conferred by sub-section (4) of section 26, read with section 24 of the Payment of Wages Act, 1936 (IV of 1936) and by the said provisions as applied to Berar, the Central Government is pleased to direct that the following amendment shall be made in the Payment of Wages (Federal Railways) Rules, 1938, and the said Rules as in force in Berar, the same having been previously published as required by sub-section (5) of section 26 of the said Act, namely :—

For clause (f) of rule 2 of the said Rules the following clause shall be substituted, namely :—

"(f) "Inspector" means the officer called Conciliation Officer (Railways) and Supervisor of Railway Labour appointed by the Central Government."

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY MAY 15, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

Simla, the 15th May, 1940.

No. 189/II/M.P.—In exercise of the powers conferred by section 12 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), the Central Government is pleased to make the following rules, namely :—

THE NATIONAL SERVICE (EUROPEAN BRITISH SUBJECTS) RULES, 1940.

1. These Rules may be called the National Service (European British Subjects) Rules, 1940.

2. In these Rules—

(1) "the Act" means the National Service (European British Subjects) Act, (XVIII of 1940) ;

(2) "Committee" means a National Service Advisory Committee constituted under section 5 of the Act.

3. The calling-up notices referred to in section 4 of the Act shall be in the forms set forth in Schedule 1 and Schedule 1 (*a*) to these Rules.

4. A person called-up under section 4 of the Act for inquiry shall be entitled to receive travelling allowance in accordance with the provisions set forth in Schedule II to these Rules.

5. (1) Claims for travelling allowance shall be submitted to the Committee concerned in the form of a bill duly signed and stamped.

(2) The name of the treasury from which payment is desired shall be specified in the bill.

(3) The Chairman of the Committee after satisfying himself in regard to the correctness of the claim shall countersign and transmit the bill for payment to the Controller of Military Accounts concerned through the General Officer Commanding the military district or Area, as the case may be, in which the claimant is residing.

SCHEDULE I.

(See rule 3.)

Form of calling-up notice.

In exercise of the powers conferred on me by subsection (1) of section 4 of the National Service (European British Subjects) Act, 1940, read with clause (*a*) of section 2 of the said Act, I ______________________________

____

hereby inform your ______________________________

that you are called up for enquiry into your fitness and availability for national service and I require you to present your self for examination by the National Service Advisory

Committee ________ at ________ on ________

194 , at ______________ a. m. / p. m.

Dated ______________ 194 .

Signed ______________

Officer Commanding ______________ District. / Area.

SCHEDULE I (*a*).

(See rule 3.)

Form of calling-up notice.

In exercise of the powers conferred on me by subsection (1 of section 4 of the National Service (European British Subjects) Act, 1940, read with clause (*a*) of section 2 of the said Act, I____________________

____

________________hereby inform you________________

________________that you are called up for enquiry into your fitness and availability for national service, and I require you to present yourself to________________

at________________on________________194 at________________ a.m./p.m.

Dated________________194 .

Signed________________

Officer Commanding________________ District/Area

SCHEDULE II.

(See rule 4.)

1. Travelling allowance is admissible in the form of daily allowance, railway or steamer fares, and mileage.

2. Travelling allowance is admissible from the ordinary place of residence of a person called up to the place at which the enquiry is held or to any place which such person may visit for the purpose of enquiry, and *vice versa*.

Provided that if the journey begins or ends at a place nearer to the place of enquiry, or the place visited for the purpose of enquiry than the ordinary place of residence, travelling allowance will be admissible only to or from such nearer place.

3. Daily allowance is admissible for halts in excess of 24 hours and is payable at the rate of Rs. 6 for each completed 24 hours. Half the rate is admissible for broken periods in excess of 12 hours.

Exception.—The rate of daily allowance will be Rs. 12 in Calcutta, Rs. 8 in Bombay, Karachi and Poona, and Rs. 9 in Madras.

4. Daily allowance is not admissible for any period by which the halt is extended beyond the time necessitated by an enquiry under the Act.

5. *Railway Fares.*—1½ first class single fares are admissible for a journey performed by rail.

6. *Steamer Fares.*—1½ first class single fares, exclusive of the cost of meals, are admissible for a journey performed by steamer. Provided that if a journey is performed by rail or steamer by a class lower than the first class, 1½ fares by the class in which the journey is performed, are admissible.

7. *Road Mileage.*—For the purpose of calculating road mileage a journey to or from a place of enquiry, or a place visited in the course of an enquiry, will be considered to begin or end at the place at which the enquiry is held, or at the place visited for the purpose of the enquiry.

8. Mileage at the rate of 0-6-0 a mile is admissible for journeys performed by road.

9. Travelling allowance for a journey is admissible as for a journey performed by the cheapest practical route, irrespective of the method by which a journey is performed.

10. The competent authority may issue to any person called up a warrant exchangeable for a Railway or Steamer ticket.

11. When a person called up performs any part of a journey on a warrant, the cost of the Railway or Steamer tickets for which the warrant is exchanged, shall be deducted from the travelling allowance admissible to such person.

E. CONRAN-SMITH,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, MONDAY, MAY 20, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 20th May, 1940.

No. 1-I.T.C./40.—In exercise of the powers conferred by rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the bringing into British India by sea, land or air from any place outside India of any goods of the description specified in the Schedule hereto annexed, except the following, namely :—

(*i*) any goods imported by the Central Government for defence purposes ;

(*ii*) any goods imported for transhipment to, or in bond for re-export to, any country outside India ;

(*iii*) any goods imported as passenger's baggage or by post for *bonafide* private use and not for sale ;

(*iv*) any goods arriving in India on or before the 27th May, 1940 ;

(*v*) any goods despatched on through consignment to India not later than the 27th May, 1940, in pursuance of a firm contract entered into before the 15th May, 1940, and registered not later than the 19th June, 1940, with the Import Trade Controller appointed in this behalf by the Central Government ;

(*vi*) any goods covered by an open general licence issued by the Central Government ;

(*vii*) any goods covered by a special licence issued by the Import Trade Controller :—

(*a*) in the case of goods which are the subject of a firm contract entered into before the 15th May, 1940, on application made within one month of the said date, and

(*b*) in the case of other goods, on application made before despatch on through consignment to India :

Provided that nothing in these exceptions shall prejudice the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

SCHEDULE.

(*N. B.*—Each entry in column 2 has the same meaning as in the Import Tariff item specified against it in column 3, being the item which applies, wholly or in part, to the entry in column 2.)

Serial No.	Name of article.	Import Tariff item No.
1.	Ivory, unmanufactured ..	5(2)
2.	Fruits, all sorts, fresh, dried, salted or preserved, not otherwise specified ..	8
3.	Sugar excluding confectionery	17
4.	Confectionery	17(2)
5.	Sugar-candy	..17(3)
6.	Jams, jellies, pickles, chutnies, sauces and condiments, canned or bottled ..	20
7.	Fruits, canned or bottled ..	20(2)
8.	Ale, beer, porter, cider and other fermented liquors..	22(2)
9.	Tobacco, manufactured, not otherwise specified ..	24
10.	Cigars	24(1)
11.	Cigarettes	24(2)
12.	Marble and stone not otherwise specified ..	25(7)

Serial No.	Name of article.	Import Tariff Item No.
13.	Proprietary and patent Medicines	28
14.	Toilet Requisites not otherwise specified ..	28(14)
15.	Cinematograph films, exposed	29(1)
16.	Lead pencils	30(7)
17.	Soap, not otherwise specified	32
18.	Soap, toilet	32(1)
19.	Soap household and laundry	32(2)
20.	Skins (other than fur skins) tanned or dressed, and unwrought leather ..	36(2)
21.	Fur skins, dressed	38
22.	Rubber tyres and tubes and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes	39(1)
23	Furniture and cabinetware, not otherwise specified, excluding mouldings	40(2)
24	Furniture of wickerwork or bamboo	42
25	Stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms	45
26	Cotton, raw	46 (3)
27	Fabrics, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk	48
28	Fabrics, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk ..	48 (4)
29	Mats and Mattings, not otherwise specified ..	50 (7)
30	Lace and embroidery ..	52
31	Apparel, Harberdashery, Millinery and drapery, not otherwise specified ..	52
32	Hats, caps. bonnets and hatters' ware, not otherwise specified ..	55
33	Parasols and Sunshades and fittings for umbrellas, parasols and sunshades ..	56

Serial No.	Name of article.	Impotr Tariff Item No.
34	Umbrellas ..	56(1)
35	Articles made of Stone or Marble ..	58
36	Tiles other than glass, earthenware or porcelain tiles ..	59
37	Earthenware, all sorts not otherwise specified ..	59(2)
38	China and porcelain, all sorts not otherwise specified ..	59(2).
39.	Earthenware pipes and sanitaryware ..	59(3)
40	Tiles of earthenware and porcelain ..	59(4)
41	Domestic Earthenware, China and porcelain ..	59(5)
42	Sheet and plate glass ..	60
43	Glass tableware ..	60
44	Glass bangles, glass beads and false pearls ..	60(3)
45	Pearls, unset ..	61
46	Precious stones, unset and imported cut ..	61(1)
47	Silver plate and silver manufactures, all sorts not otherwise specified ..	61(4)
48.	Gold plate, and gold manufactures, all sorts not otherwise specified. ..	61(6)
49.	Articles, other than cutlery and surgical instruments, plated with gold or silver	61(8)
50.	Cutlery plated with gold or silver ..	61(9)
51.	Jewellery and Jewels ..	61(10)
52	Enamelled ironware ..	63(29)
53	Domestic hardware and stoves ..	71
54	Metal furniture and cabinetware ..	71(3)
55	Wireless Reception Instruments and Apparatus and component parts thereof, including all electric valves, amplifiers and loud speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed ..	73(4)

Serial No.	Name of article.	Import Tariff Item No.
56	Motor vans and motor lorries imported complete ..	75
57	Motor cars including taxi cabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof ..	75(1)
58	Motor omnibuses; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars ..	75 (3)
59	Cycles (other than motor cycles) imported entire or in sections, and parts and accessories thereof, excluding rubber tyres and tubes ..	75 (5)
60	Clocks and watches and parts thereof ..	78
61	Talking machines and parts thereof, and records for talking machines ..	79
62	The following articles, except as specified in Import Tariff item No. 80 (3), namely :—	
	(*i*) Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof ..	80 (1)
	(*ii*) (*a*) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified.	80 (2)
	(*b*) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	
	(*c*) Gun stocks and breech blocks.	
	(*d*) Revolver cylinders, for each cartridge they will carry.	
	(*e*) Actions (including skeleton and waster), breach bolts and their heads, cocking pieces, and locks for muzzle loading arms.	
	(*f*) Machines for making, loading, or closing cartridges for rifled arms.	
	(*g*) Machines for capping cartridges for rifled arms	
63	Cartridge cases, filled and empty ..	81
64	Ivory, manufactured, not otherwise specified ..	82 (1)
65	Toys, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistols ..	84
66	Buttons, metal ..	85
67	Smokers' requisites excluding tobacco and matches ..	85 (1)
68	Buttons, other than metal ..	87

No. 2-I. T. C./40.—For the purposes of the notification of the Government of India in the Commerce Department No. 1-I. T. C./40, dated 20th May, 1940, the Central Government is pleased to appoint as Import Trade Controllers—

(*i*) Mr. S. N. Roy (II), I.C.S.

(Address : Custom House, Calcutta) for the Provinces of Bengal and Orissa,

(*ii*) Mr. Y. R. Parpia, I.C.S.

(Address : New Custom House, Bombay) for the Province of Bombay,

(*iii*) the Collectors of Customs, Madras and Karachi, *ex-officio*, for the Provinces of Madras and Sind, respectively, and

(*iv*) all Collectors of Land Customs, in Provinces other than those mentioned above, *ex-officio*, in respect of import across the land customs frontier over which each such Collector has jurisdiction.

No. 3-I.T.C./40.—The following Open General Licences issued by the Central Government under the Commerce Department notification No. 1-I.T.C./40, dated 20th May, 1940, are published for general information :—

IMPORT TRADE CONTROL.

Open General Licence No. I.

In pursuance of Commerce Departmen t Notification No. 1-I. T. C./40, dated 20th May, 1940, the Central Government gives general permission to all persons to import from any country any of the goods specified in the Schedule to the said notification if covered by a certificate from the Import Trade Controller that he is satisfied that an equal amount of similar goods, having been previously imported under special licence from him, has been subsequently re-exported by such person to a destination outside India.

IMPORT TRADE CONTROL.

Open General Licence No. II.

In pursuance of Commerce Department notification No. 1-I.T.C./40, dated 20th May, 1940, the Central Government gives general permission to all persons to import from any place in the British Empire including Mandated Territories, except Hong-Kong, until further notice, any of the goods specified in the Schedule to the said notification (not being goods previously imported into such place from a place outside the British Empire) except those covered by the following entries in that Schedule :—

No. 6 (jams, etc.) ; No. 13 (proprietary and patent medicines); No. 22 (rubber goods) ; No. 25 (stationery) ; and Nos. 56, 57 and 58 (motor vehicles).

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

IMPORT TRADE CONTROL.

Open General Licence No. III.

In pursuance of Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import from France or any place in the French Colonial Empire (including the French Possessions in India) until further notice, any of the goods specified in the Schedule to that notification and enumerated in the following List (not being goods previously imported into such place from a place outside France or the French Empire) :—

No. in Schedule.	*Name of article.*
14	Toilet requisites.
17, 18 and 19	Soap.
30	Lace and embroidery.
31	Apparel, etc.
32	Hats, caps, etc.
40	Tiles of arthernware and porecellan,
62 and 63	Firearms and parts of firearms.

2. The Central Government further gives general permission to all persons to import from the French Possessions in India any of the goods specified in the said Schedule but not included in the above List, if they have been manufactured or produced in the said Possessions.

3. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

IMPORT TRADE CONTROL.

Open General Licence No. IV.

In pursuance of Commerce Department notification No. 1-I.T. C./40, dated 20th May, 1940, the Central Government gives general permission to all persons (1) to import from the Portuguese Possessions in India any of the goods specified in the Schedule to the said notification, provided such goods have been manufactured or produced in those territories ; and (2) to import by land from any other country contiguous to the land frontiers of India any such goods, provided they have not previously been imported into such country wholly or partly by sea, from any country outside India.

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

A. H. LLOYD,
Secretary to the Government of India.

309 CS—989—24-5-40—SGPP Lahore.

Registered No. L. 864



The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MAY 31, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 4, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

AGRICULTURE.

Simla, the 1st May, 1940.

No. F.-40-8/40-A.—Under the provisions of subsection 5 *(vii)* of section 4 of the Indian Lac Cess Act, 1930 (XIV of 1930), as amended by the Indian Lac Cess Act, 1936 (IX of 1936), the Central Government are pleased to nominate Mr. S. H. Howard, I.F.S., Inspector-General of Forest to the Government of India, to be a member of the Advisory Board of the Indian Lac Cess Committee with effect from the 9th April, 1940, *vice* Mr. L. Mason, C.I.E., O.B.E., M.C., I.F.S., resigned.

J. D. TYSON,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, SATURDAY, MAY 25, 1940.

GOVERNMENT OF INDIA.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 25th May, 1940.

No 10.—In exercise of the powers conferred by subsection (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the

following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by subsection (4) of the said section, namely :—

For rule 8 of the said rules the following rule shall be substituted, namely :—

"8. An allowance under section 10 (2) (*vi*) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be made in accordance with the following statement :—

Class of asset.	Rate. Percentage on the written down value.	Remarks.
I. Buildings—		
(1) First class substantial buildings of selected materials.	2·5	Double these rates will be allowed for factory buildings excluding offices, godowns, officers' and employees' quarters.
(2) Second class buildings of less substantial construction.	5	
(3) Third class buildings of construction inferior to that of second class buildings but not including purely temporary erections.	7·5	
(4) Purely temporary erections such as wooden structures.	..	No rate is prescribed ; renewals will be allowed as revenue expenditure.
II. Furniture and fittings—		
(1) General	6	
(2) Rate for furniture and fittings used in hotels and boarding houses.	9	
III. Machinery and Plant—		
(1) General rate	7	An extra allowance up to a maximum of 50 per cent. of the normal allowance will be allowed by the Income-tax Officer where a concern claims such allowance on account of double or multiple shift working and satisfies the Income-tax Officer that the concern has actually worked double or multiple shifts. This extra allowance will be proportionate to the number of days during which double or multiple shifts are worked. For the purpose of granting this extra allowance the normal number of working days throughout the year will be taken as 300 and if for example a concern has worked double or multiple shifts for 100 days the extra allowance will be ⅓ of 50 per cent. of the normal allowance for the whole year. This applies to all concerns whether the general rate or any special rate applies to them but does not apply to an item of machinery or plant specifically excepted by the letters "N.E.S.A."† being shown against it.

†Letters N.E.S.A. are a contration of the expression " No extra shift allowance ".

Class of asset.	Rate.	Remarks.
	Percentage on the written down value.	
(2) Special rates to be applied to the whole of the machinery and plant used in the following concerns :—	..	The special rates for electrical machinery specified hereinafter may be adopted, at the option of the assessee, for that portion of the machinery used in these concerns.
A— (*i*) Flour Mills*	9	* Replacements of Rollers will be allowed as revenue expenditure.
(*ii*) Rice Mills		
(*iii*) Bone Mills		
(*iv*) Sugar Works*		
(*v*) Distilleries		
(*vi*) Ice Factories		
(*vii*) Aerating Gas Factories ..		
(*viii*) Match Factories ..		
(*ix*) Tea Factories		
(*x*) Shoe and other leather goods factories.		
(*xi*) Starch factories ..		
(*xii*) Coffee manufacturing concerns		
B— (*i*) Paper Mills	10	
(*ii*) Straw Board Mills ..		
(*iii*) Ship building and Engineering works.		
(*iv*) Iron and Brass Foundries ..	10	
(*v*) Aluminium Factories ..		
(*vi*) Electrical Engineering Works.		
(*vii*) Motor car repairing works ..		
(*viii*) Internal combustion Engines repairing works.		
(*ix*) Galvanizing works ..		
(*x*) Patent stone works ..		
(*xi*) Oil extraction factories ..		
(*xii*) Chemical works ..		
(*xiii*) Soap and candle works ..		
(*xiv*) Lime works ..		
(*xv*) Saw Mills ..		
(*xvi*) Tin and cane making works ..		
(*xvii*) Dyeing and bleaching works ..		
(*xviii*) Cement works using rotary kilns.		
(*xix*) Rod Mills ..		
(*xx*) Hydraulic Presses ..		
(*xxi*) Brick manufacture ..		
(*xxii*) Tile making industry ..		
(*xxiii*) The manufacture of vegetable ghee.		
(*xxiv*) The manufacture of optical instruments.		
(*xxv*) Coke manufacture ..		
(*xxvi*) The manufacture of concrete pipes.		
(*xxvii*) Glass manufacture and the manufacture of vacuum tubes and vacuum bulbs.		
(*xxviii*) Telephone operating concerns		
(*xxix*) Wire and nail making Mills ..		
(*xxx*) Iron and Steel Industry (Blast furnace plant, steel-making plant, steel rolling plant, forges, generators, boilers and sheet mills).		
(*xxxi*) Tanneries ..		

Class of asset.	Rate. Percentage on the written down value.	Remarks.
(*xxxii*) Battery manufacture .. (*xxxiii*) The manufacture of Healds and Reeds (knitting, Reed-making, varnishing, doubling, winding and polishing machines.)	10	
C—(*i*) Rubber goods factories—		
(*a*) General machinery and plant ..	12	
(*b*) Moulds (N. E. S. A.) ..	40	
D—(*i*) Silk manufacturing—weaving machinery worked by electric motors including winding machines, twisting frames, doubling machines, pirn winding machines, warping machines, looms, stentering machines and hydroextractors.	12	
(3) Special rates to be applied to other machinery and plant—		
A—Ropeway structures (N.E.S A.)—		
(*i*) Trestle and Station steel work	6	
(*ii*) Driving and tension gearing	10	
(*iii*) Carriers ..	12	
(*iv*) Ropeway ropes and trestle sheaves and connected parts.	30	
B.—Salt works—		
(*i*) Machinery, plant, locomotives, wagons and rolling stock.	15	
(*ii*) Barges and floating plant (N. E. S. A.) ..	10	
(*iii*) General plant and machinery used in Engineering shops.	10	
(*iv*) Reservoirs, condensers, salt pans, delivery channels and piers, if constructed of masonry, concrete cement, asphalt or similar materials. (N. E. S. A.). NOTE.—Repairs to similar works made of earth will be allowed as revenue expenditure.	6	
(*v*) Piers, quays, and jetties constructed entirely or mainly of steel (N. E. S. A.).	7·5	
(*vi*) Piers, quays and jetties constructed entirely or mainly of wood (N. E. S. A.).	12	

Class of asset.	Rate. Percentage on the written down value.	Remarks.
(*vii*) Pipe lines for conveying brine if constructed of masonry, concrete cement, asphalt or similar materials (N. E. S. A.)	12	
C.—Electrical machinery—		
(*i*) Batteries	20	
(*ii*) Other electrical machinery including electrical generators and motors (other than tramway motors).	10	
(*iii*) Switchgear and instruments, transformers and other stationary plant and wiring and fittings of electric light and fan installations (N. E. S. A.).	10	
(*iv*) Underground cables and wires (N. E. S. A.).	7·5	
(*v*) Overhead cables and wires (N. E. S. A).	5	
(*vi*) X-Ray and Electro-therapeutic apparatus and accessories thereto (N. E. S. A.)	20	
D.—Machinery used in the production and exhibition of cinematograph films—(N. E. S. A.).		
(*i*) Recording equipment, reproducing equipment, developing machines, printing machines, editing machines, synchronisers and studio lights.*	20	*Renewals of bulbs of studio lights will be allowed as revenue expenditure.
(*ii*) Projecting equiqment of film exhibiting concerns.	20	
E.—Electric supply undertakings—		
(*i*) Electric plant, machinery, boilers ..	10	
(*ii*) Hydro-electric concerns—hydraulic works, pipe lines and sluices (N.E.S.A.)	2·5	
F.—Electric tramways—		
(*i*) Permanent way (N.E.S.A.)—		
(*a*) Not exceeding 50,000 car miles per mile of track per annum.	9	
(*b*) Exceeding 50,000 and not exceeding 75,000 car miles per mile of track per annum.	10	
(*c*) Exceeding 75,000 and not exceeding 1,25,000 car miles per mile of track per annum.	12	

Class of asset.	Rate. Percentage on the written down value.	Remarks.
(*d*) Exceeding 1,25,000 car miles per mile of track per annum.	15	
(*ii*) Cars—car trucks, car bodies, electrical equipment and motors (N.E.S.A.)	10	
(*iii*) General plant, machinery and tools	9	
G.—Tramways run by internal combustion engines (N.E.S.A.)—		
(*i*) Permanent way	The same rates as have been prescribed for the permanent way of electric tramways.	
(*ii*) Tramcars including engines and gears	10	
H.—Mineral oil concerns (N.E.S.A.)—		
Refineries—		
1. Boilers	10	
2. Prime movers	10	
3. Process plant	12	
Field operations—		
1. Boilers	10	
2. Prime movers	10	
3. Process plant	12	
except for the following items—		
1. Below ground	100	
2. Above ground—		
(*a*) Portable boilers, drilling tools, well-head tanks, rigs, etc.	30	
(*b*) Storage tanks	10	
(*c*) Pipe lines—		
(*i*) Fixed boilers	10	
(*ii*) Prime movers	12	
(*iii*) Pipe line	10	
Distribution—		
1. Returnable packages	..	Cost of packages actually used up will be allowed as revenue expenditure.
2. Kerbside pumps including underground tanks and fittings.	15	

Class of asset.	Rate. Percentage on the written down value.	Remarks.
I.—Ships (N.E.S.A.)—		
(*i*) Ocean—		
(*a*) Steamer	5	These rates are percentages on the original cost.
(*b*) sail or tug	4	
(*ii*) Inland—		
(*a*) Steamers	10	
(*b*) Tug boats	12·5	
(*c*) Iron or steel flates for cargo ..	10	
(*d*) Wooden cargo boats upto 50 tons capacity.	10	
(*e*) Wooden cargo boats over 50 tons capacity.	10	
(*f*) Motor launches	12·5	
*(*g*) Speed boats	20	
J.—Mines and quarries (N.E.S.A.)—		
(*i*) Machinery—		
(*a*) Surface and underground machinery (except electrical machinery), head gear, moving parts and rails.	15	
(*b*) Boilers and head gears (excluding moving parts).	8	
(*ii*) Coal tubs, winding ropes and haulage ropes.	..	Renewals will be allowed as revenue expenditure.
(*iii*) Shafts and inclines	7	
(*iv*) Portable underground machinery	25	
(*v*) Safety lamps	..	Cost of lamps actually used up will be allowed as revenue expenditure.
(*vi*) Tramways on the surface ..	10	
K.—Aeroplanes (N.E.S.A.)—		
(*i*) Aircraft	30	
(*ii*) Aero-engines	40	
(*iii*) Aerial photographic apparatus ..	25	
L.—(*i*) Textile machinery excluding silk manufacturing machinery—		
(*a*) Cotton	10	
(*b*) Jute excluding generating plant ..	9	
(*c*) Woollen and worsted ..	10	
(*d*) Carpet	10	
(*ii*) Ginning and pressing machinery ..	9	

*" Speed Boat " means a motor-driven boat by a high speed internal combustion engine capable of propelling the boat at a speed exceeding 15 miles per hour in still water and so designed that when running at speed it will plane, *i.e.*, its bow will rise from the water

Class of asset.	Rate. Percentage on the written down value.	Remarks.
M.—(*i*) Air compressers and pneumatic machinery.		
(*ii*) Electro-plating and electro-welding plant.		
(*iii*) Newspaper production plant and machinery.	10	
(*iv*) Air-conditioning machinery ..		
(*v*) Locomotives, rolling stock, tramways, and railways used by concerns excluding railway concerns (N.E.S.A.).		
N.—(*i*) Tube well boring plant ..		
(*ii*) Concrete pile driving machines ..		
(*iii*) Weighing machines (N.E.S.A.) ..		
(*iv*) Works instruments	12	
(*v*) Automatic and semi-automatic machine tools.		
(*vi*) Precision machine tools, *e.g.*, grinding machines.		
O.—(*i*) Calculating machines (N.E.S.A.) ..		
(*ii*) Typewriters (N.E.S.A.) ..		
(*iii*) Neo Post Franking machines (N.E.S.A.).		
(*iv*) Accounting machines (N.E.S.A.) ..		
(*v*) Other office machinery (N.E.S.A.)..		
(*vi*) Sewing and knitting machines employed in the Manufacture of hosiery and woollen goods.		
(*vii*) Sewing and stitching machines for canvas or leather.		
(*viii*) Hand or automatic embroidery machines and their accessories (N.E.S.A.).	15	
(*ix*) Refrigeration plant, containers, etc. (N.E.S.A.).		
(*x*) Road making plant and machinery		
(*xi*) Artificial silk manufacturing machinery*.		*Replacement of wooden parts of plant and machinery will be allowed as revenue expenditure.
(*xii*) Surgical instruments (N.E.S.A.) ..		
(*xiii*) Wireless apparatus and gear, wireless appliances and accessories (N.E.S.A.)		
(*xiv*) Building contractors' machinery (N.E.S.A.)		
P.—(*i*) Indigenous sugar cane crushers (Kohlus and Belans) (N.E.S.A.)	18	
Q.—(*i*) Motor cars (N.E.S.A.) ..	20	
R.—(*i*) Moulds used in the manufacture of concrete pipes (N.E.S.A.)	25	
(*ii*) Motor taxis, motor lorries, motor buses and motor tractors (N.E.S.A.)	25	
S. (*i*) Railway sidings (N.E.S.A.) ..	7	

K. K. CHETTUR,

First Secretary, Central Board of Revenue.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, MAY 25, 1940.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 18th May, 1940.

No. D./C.-131-F.—*Statement of the affairs of the Reserve Bank of India. Banking Department, as on the 3rd May, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	8,63,22,000
Deposits :—		(b) Legal Tender in Burma only	11,71,000
(a) Government—		Rupee Coin	5,91,000
(1) Central Government of India.	4,50,09,000	Subsidiary Coin	3,51,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	1,62,88,000	(a) Internal	—
(3) Other Government Accounts.	6,05,61,000	(b) External	—
(b) Banks	20,10,77,000	(c) Government Treasury Bills	—
(c) Others	1,05,58,000	Balances held abroad*	23,52,17,000
Bills payable	11,84,000	Loans and Advances to Governments	2,65,00,000
Other Liabilities	1,87,90,000	Other Loans and Advances	22,75,000
		Investments	8,82,62,000
		Other Assets	1,27,78,000
Rupees	45,34,67,000	Rupees	45,34,67,000

*Includes Cash and Short-term Securities.

Dated the 8th day of May, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 3rd day of May, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	8,74,93,000		A. Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,29,39,86,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,63,57,000		Sterling Securities	1,16,50,11,000	
			Total of A		1,60,91,57,000
Total Notes issued		2,51,78,36,000	B. Rupee Coin		52,50,69,000
			Government of India Rupee Securities.		38,36,10,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Liabilities		2,51,78,36,000	Total Assets		2,51,78,36,000

Ratio of Total of A to Liabilities : 63·91 per cent.

Dated the 8th day of May, 1940.

J. B. TAYLOR,
Governor.

The 22nd May, 1940.

No. D./C.-170-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 10th May, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up … …	5,00,00,000	Notes:—	
Reserve Fund … …	5,00,00,000	(a) Legal Tender in India …	8,70,28,000
Deposits:—		(b) Legal Tender in Burma only …	14,82,000
(a) Government—		Rupee Coin … … …	6,31,000
(1) Central Government of India.	5,28,58,000	Subsidiary Coin … … …	3,84,000
		Bills Purchased and Discounted—	
(2) Government of Burma …	1,57,98,000		
(3) Other Government Accounts.	4,69,48,000	(a) Internal … …	…
		(b) External … …	…
(b) Banks … …	18,14,26,000	(c) Government Treasury Bills …	…
(c) Others … …	1,00,65,000	Balances held abroad* … …	21,16,63,000
Bills Payable … …	10,29,000	Loans and Advances to Governments …	2,30,00,000
Other Liabilities … …	1,67,21,000	Other Loans and Advances … …	15,45,000
		Investments … … …	8,63,38,000
		Other Assets … … …	1,27,74,000
Rupees	48,48,45,000	Rupees	42,48,45,000

*Includes Cash and Short-term Securities

J. B TAYLOR,
Governor.

Dated the 15th day of May, 1940.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 10th day of May, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department.	8,85,10,000		A. Gold Coin and Bullion:—		
Notes in circulation:—			(a) Held in India …	41,54,48,000	
(a) Legal Tender in India.	2,31,23,27,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,62,48,000		Sterling Securities …	1,18,50,11,000	
			Total of A …		1,62,91,57,000
Total Notes issued … …		2,53,70,85,000	B. Rupee Coin … …	…	51,33,83,000
			Government of India Rupee Securities.	…	39,45,45,000
			Internal Bills of Exchange and other commercial paper.	…	…
Total Liabilities …		2,53,70,85,000	Total Assets …		2,53,70,85,000

Ratio of Total of A to Liabilities : 64·214 per cent.

J. B. TAYLOR,
Governor.

Dated the 15th day of May, 1: 40.

C. E. JONES,
Secretary to the Government of India.

COMMUNICATIONS BRANCH.

The 22nd May, 1940.

No. D./1582-P. T./40.—The Governor General in Council is pleased to direct that the following amendment shall be made in the Rules for the guidance of depositors in Post Office Savings Banks, namely:—

In the note below rule 26 of the said rules—

(a) in clauses (i), for the words " use of the minor ", the words " use of the minor who is alive this day " shall be substituted ; and

(*b*) in clauses (*ii*) and (*iii*), for the words " the minor who " the words " the minor who is alive this day and " shall be substituted.

M. K. SEN GUPTA,

Finance Officer, Communications.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

ARCHAEOLOGY.

Simla, the 21st May, 1940.

No. F. 1-12 (8)/40-F. & L.—Dr. N. P. Chakravarti, M.A., Ph. D., Government Epigraphist for India, is appointed to the temporary post of Superintendent, Archæological Survey, in the Office of the Director-General of Archæology in India, with effect from the forenoon of the 9th May, 1940.

G. S. BOZMAN,

Joint Secretary to the Government of India.

HAJ.

The 21st May, 1940.

No. F.-108-2/39 O.S. (Camp.).—The following draft of certain further amendments to the Indian Pilgrim Ships Rules, 1933, which it is proposed to make in exercise of the powers conferred by subsection (*1*) of section 213 of the Indian Merchant Shipping Act 1923 (XXI of 1923), is published as required by subsection (*3*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 1st July, 1940.

Any objection or suggestion which is received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft amendments.

I. In the form of certificate set forth in rule 155 of the said Rules the brackets and words " (excluding infants under one year) " wherever they occur, shall be omitted.

II. In the Forms appended to the said Rules—

A. In Form II—

(*i*) in the tables under the heading " Number of Pilgrims and Crew on board "—

(*a*) for the tables relating to " Cabin Pilgrims " and " Deck Pilgrims " the following tables shall be substituted respectively, namely :—

" Cabin Pilgrims.*

Male.	Female.	Total.	Number of cabin pilgrims for whom space still remains available.

*Names of the pilgrims are given in list I appended to this certificate. "

Deck Pilgrims*			
Male.	Female.	Total.	Number of deck pilgrims for whom space still remains available".

(b) the words "exclusive of infants under one year," shall be omitted.

(c) in the footnote appended to the said tables, for the word "Appendix", the words "list appended" shall be substituted.

(ii) the heading "Appendix to Certificate "B"" and the table thereunder shall be omitted.

B. In Form III—

(a for the tables under the heading "Supplementary Certificate "B"", the following tables shall be substituted, namely :—

Port of call at which the certificate is issued.

Number of pilgrims* disembarked at the port.

Cabin pilgrims.			Deck pilgrims.		
Male.	Female.	Total additional cabin pilgrims embarked.	Male.	Female.	Total additional deck pilgrims embarked.

Number of additional pilgrims† embarked at the port.

Cabin pilgrims.			Deck pilgrims.		
Male	Female.	Total additional cabin pilgrims embarked.	Male.	Female	Total additional deck pilgrims embarked.

*Names of the pilgrims are given in list I appended to this certificate.

†Names of the pilgrims are given in list II appended to this certificate."

(b) the headings "Appendix I to Supplementary Certificate "B", and "Appendix II to Supplementary Certificate "B"" and the tables thereunder shall be omitted.

C. In Form VII, for the table under the heading " Pilgrims " the following table shall be substituted, namely :—

" Number of male pilgrims* embarked.			Number of female pilgrims* embarked.			Total No. of pilgrims the ship is allowed to carry
1st class	2nd class.	Deck.	1st class.	2nd class.	Deck.	
Total						

*Names are given in the list enclosed."

D. In the last paragraph of Form IX, the words " exclusive of infants under one year " shall be omitted.

J. D. TYSON,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 25th May, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 755.—The following bye-laws for the regulation of the erection of temporary structures in the Murree Cantonment, framed by the Cantonment Board, Murree, in exercise of the powers conferred by sub-section *(18)* of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section *(1)* of section 284 of the said Act, namely :—

Bye-laws.

1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Murree Cantonment without permission in writing of the Cantonment Board.

2. Any person committing a breach of the above bye-law shall, on conviction by a Magistrate, be punishable with fine which may extend to hundred rupees.

No. 757.—The following bye-laws for the regulation of the erection of temporary structures in the Subathu Cantonment, framed by the Cantonment Board, Subathu, in exercise of the powers conferred by clause *(18)* of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section *(1)* of section 284 of the said Act, namely :—

Bye-laws.

1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Subathu Cantonment without the permission in writing of the Cantonment Board.

2. Any person committing a breach of the above bye-laws shall, on conviction by a Magistrate, be punishable with fine which may extend to fifty rupees.

No. 764.—In pursuance of the provisions of sub-section *(7)* of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of S. Mittar Singh, as a member of the Cantonment Board, Amritsar.

No. 771.—In pursuance of sub-section *(7)* of section 13 of the Cantonments Act, 1924 (II of 1924, the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jhelum, by reason of the acceptance by the Central Government of the resignation of Lt.-Col. R. N. Khosla, I.M.S.

No. 772.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Lt.-Col. R. A. Logan, I.M.S., as a member of the Cantonment Board, Jhelum, *vice* Lt.-Col. R. N. Khosla, I.M.S., resigned.

No. 773.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Lahore, by reason of the acceptance by the Central Government of the resignation of Maj. J. G. Pocock, 19 Lrs.

No, 774.—In pursuance of sub-section (7) of section 13 of the Cantonments Act 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. L. A. Spencer, 19 Lrs., as a member of the Cantonment Board, Lahore, *vice* Maj. J. G. Pocock, 19 Lrs., resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

346 CS—989—30-5-40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JUNE 7, 1940

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 4, 1940.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

Simla, the 2nd May, 1940.

No. 21/46/39.—In exercise of the powers conferred by sections 17 and 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Govern ment is pleased to direct that the following further amendments shall be made in the Indian Arms Rules, 1924, namely :—

I. In the said Rules—

(1) in—

(*a*) sub-clause (*iii*) of clause (*a*) of sub-rule (1) of rule 7 ;

(*b*) clauses (*i*) and (*ii*) of the proviso to sub-rule (1) of rule 33 ; and

(*c*) clauses (*a*) and (*b*) of the proviso to sub-rule (1) of rule 34,

for the words and figures " revolvers of ·38 bore ", the words and figures " of ·38 bore " shall be substituted ; and

(2) in sub-rule (3) of rule 28 and in sub-rule (1) of rule 38, for the words and figures " and revolvers of ·38 bore ", the words and figures " or of ·38 bore " shall be substituted.

II. In the Schedules annexed to the said Rules—

(1) in the second column of Schedule I, in clause (*d*) of the entries relating to items (1), (2), (3) and (6), for the words and figures " or a revolver of .38 bore ", the words and figures " or of .38 bore " shall be substituted ; and

GGP

(2) in clause (*iv*) of condition (*a*) in column 3 relating to item (11) of Schedule VI, for the words and figures "revolvers of ·38 bore", the words and figures "of ·38 bore" shall be substituted.

J. N. TALUKDAR,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 11, 1940.

DEPARTMENT OF COMMERCE.

RESOLUTION.

(COMMERCE.)

Simla, the 11th May, 1940.

No. 81-C. (1)/40.—The Government of India have set up an Export Advisory Council, the composition of which is set-forth below. The functions of the Council will be—

(*a*) To act as channel of communication between the Government of India and the exporting interests of the country so as to facilitate the discussion of difficulties arising out of the War and the legislation and regulations consequent thereon ;

(*b*) To make recommendations regarding the best means of expanding the aggregate exports of staple commodities and, in so far as the customary markets for such commodities are partly or wholly closed as a consequence of the War, to suggest the appropriate ways and means for promoting a demand for these commodities in alternative markets ;

(*c*) To make recommendations regarding the methods of expanding the exports of the products of Indian manufacturing industry, and to promote interest among Indian manufacturers in the expansion of their sales overseas ;

(*d*) To make recommendations as to the assistance which can be given by the Government of India to unofficial trade delegations which may be despatched by organised trades or industries to study conditions in overseas markets.

Whilst it will be the function of the Council to make recommendations on the above subjects, it will be appreciated that the recommendations must be consistent with any general policies regarding foreign trade and particularly regarding measures of economic warfare laid down from time to time by the Government of India.

2. The composition of the Council will be as follows :—

(*i*) A Chairman and Vice-Chairman to be nominated by the Government.

(*ii*) Nine members to be appointed, as to one each, by the following associations particularly concerned with export trades :—

(*a*) Bombay Grain Merchants' Association,

(*b*) East India Cotton Association,

(*c*) Bombay Millowners' Association,

(*d*) Karachi Indian Merchants' Association,

(*e*) Southern India Skins and Hides Merchants' Association,

(*f*) Calcutta Baled Jute Association,

(*g*) Calcutta Hides and Skins Shippers' Association,

(*h*) Indian Jute Mills' Association,

(*i*) Ahmedabad Millowners' Association.

(*iii*) Four members to be appointed, as to two each, by the Associated Chambers of Commerce of India and by the Federation of Indian Chambers of Commerce and Industry.

(*iv*) Two members to be appointed by the Government of India as representative of the principal international exporting houses.

(v) Five members to be nominated by the Government of India as representative of interest not otherwise adequately represented on the Council.

3. The Chairman of the Council will be the Honourable the Commerce Member, Dewan Bahadur Sir A. Ramaswami Mudaliar. The Vice-Chairman of the Council will be Sir Hormusji P. Mody, K.B.E. It is further proposed that the Secretary of the Commerce Department and the Economic Adviser to the Government of India and such other officers as the Government of India may decide to summon shall attend meetings of the Council in the capacity of assessors. The Secretary of the Council will be an Under Secretary in the Commerce Department.

4. It is hoped that the Council as a whole will meet at least four times a year, and that meetings will be held not only at the Headquarters of the Government, but also, as often as possible, in the major sea port towns. When meetings of the Council are held in a sea port town, it may prove expedient to co-opt additional members further representative of local business interests to attend such meetings.

5. It is further proposed that those members of the Council who are resident at the respective ports should be constituted into local committees (to which additional members may be appointed by Government, if that may appear expedient) to be presided over by the local Government of India official in charge of export regulation, in order to bring to his notice, and to discuss with him, local difficulties arising out of the general principles which it may be found necessary to adopt from time to time in relation to India's export trades.

ORDER—Ordered that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Departments of the Government of India [including Financial Adviser, Military Finance and Finance Officer Communications], the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, all heads of Departments and officers subordinate to the Department of Commerce, the Auditor-General, the Chief Auditor, Indian Stores Department, the High Commissioner for India, His Majesty's Trade Commissioner in India, the Canadian Trade Commissioner in India, all the Chambers of Commerce and Associations and the French Trade Commissioner in India, Burma and Ceylon.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY, MAY 29, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE (WAR).

Simla, the 29th May, 1940.

No. 4-I.T.C./40.—In exercise of the powers conferred by rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following amendments shall be made in the notification of the Government of India in the Department of Commerce No. 1-I.T.C./40, dated the 20th May, 1940, namely :—

In the said notification—

(1) After clause (iv), the following clause shall be inserted, namely :—

"(iva) any goods despatched on through consignment to India before the 15th May, 1940, ".

(2) In clause (v), after the word "India", the following shall be inserted, namely :—

"not before the 15th May, 1940, and".

(3) In clause (vii), for the words "within one month of the said date" the following shall be substituted, namely :—

"not later than the 19th June, 1940".

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, THURSDAY, MAY 30, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 29th May, 1940.

No. 46 (2)-Tr. (W.)/39.—WHEREAS Chemdyes Ltd., 19, Wittet Road, Ballard Estate, Bombay, is a body of persons which, in the opinion of the Central Government, is, and at times subsequent to the 2nd September, 1939, was, carrying on business in British India under the control direct or indirect of an enemy subject and mainly for the benefit of enemy subjects,

AND WHEREAS the said Chemdyes Ltd. is consequently an enemy firm under the operation of clause (*d*) of sub-rule (2) of Rule 108 of the Defence of India Rules,

Now, therefore, in exercise of the powers conferred by sub-rule (*1*) of Rule 114 of the said Rules, the Central Government is pleased to vest in the Custodian of Enemy Property for British India all property moveable and immoveable belonging to or held by or managed on behalf of the said Chemdyes Ltd.

H. C. PRIOR,

Addl. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 1, 1940.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Simla, the 30th May, 1940.

No. 11/52/39.—In exercise of the powers conferred by section 13 of the Indian Naturalization Act, 1926 (VII of 1926), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Naturalization Rules, 1938, namely :—

In Form F of the Forms appended to the said Rules for the headings of columns 12 and 13, the following headings shall respectively be substituted, namely :—

"12. Particulars as to date and place of taking of oath of allegiance and actual issue of certificate."

"13. Attestation by an officer of the Home Department not lower in rank than an Under-Secretary."

E. CONRAN-SMITH,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 29th May, 1940.

No. D./C.-217-F.—*Statement of the affairs of the Reserve Bank of India. Banking Department, as on the 17th May, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	8,57,21,000
Deposits :—		(b) Legal Tender in Burma only	23,23,000
(a) Government—		Rupee Coin	7,31,000
(1) Central Government of India.	4,67,44,000	Subsidiary Coin	4,00,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	2,10,79,000	(a) Internal	—
(3) Other Government Accounts.	5,13,24,000	(b) External	—
(b) Banks	18,08,38,000	(c) Government Treasury Bills	—
(c) Others	1,26,37,000	Balances held abroad*	21,72,42,000
Bills payable	10,38,000	Loans and Advances to Governments	2,30,00,000
Other Liabilities	1,78,41,000	Other Loans and Advances	13,50,000
		Investments	8,44,45,000
		Other Assets	1,62,89,000
Rupees	43,15,01,000	Rupees	43,15,01,000

*Includes Cash and Short-term Securities.

Dated the 22nd day of May, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 17th day of May, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	8,80,44,000		A.—Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	41,54,48,000	
(a) Legal Tender in India.	2,30,76,70,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,51,70,000		Sterling Securities	1,18,50,11,000	
			Total of A		1,62,91,57,000
Total Notes issued		2,53,08,84,000	B.—Rupee Coin		50,71,43,000
			Government of India Rupee Securities.		39,45,84,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Liabilities		2,53,08,84,000	Total Assets		2,53,08,84,000

Ratio of Total of A to Liabilities : 64·871 per cent.

Dated the 22nd day of May, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

HAJ.

Simla, the 28th May, 1940.

No. F. 142-1/40-O. S. (Camp).—The following draft of an amendment to the Indian Pilgrim Ships Rules, 1933, which it is proposed to make in exercise of the powers conferred by subsection (*1*) of section 213 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), is published, as required by subsection (*3*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 15th July, 1940.

Any objection or suggestion which may be received in respect of the said draft before the date specified will be considered by the Central Government :—

Draft Amendment.

To the entries under the sub-heading "*Miscellaneous articles*" in Table A annexed to rule 110 of the said Rules, the following entries shall be added, namely :—

"Liquor Hydrogenii Peroxide	..	.. 4 Oz.
Unguentum Gallae cum opio	..	.. ½ Oz.
M. & B. 693 (Dagenan)	..	.. 25 tablets'.

J. D. TYSON,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 1st June, 1940.

PART B.

No. 794.—Whereas an emergency has arisen which renders it necessary to embody certain units of the Indian Territorial Force to support and supplement His Majesty's regular forces in India :

Now, therefore, in pursuance of clause (*b*) of subsection (*2*) of section 9 of the Indian Territorial Force Act, 1920 (XLVIII of 1920), the Central Government is pleased to direct that the following units of the Indian Territorial Force shall be embodied, with effect from the first day of June, 1940 :—

12th Battalion, 5th Mahratta Light Infantry.

12th Battalion, 14th Punjab Regiment.

No. 801.—The following bye-laws regulating matters regarding which conditions may be imposed by licences granted under section 210 of the Cantonments Act, 1924 (II of 1924), framed by the Cantonment Board, Murree, in exercise of the powers conferred by clause (16) of section 282 and section 283 of the Cantonments Act, are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely :—

Bye-laws regulating the conditions to be imposed by licences granted under section 210 of the Cantonments Act.

1. A licence granted under section 210 of the Cantonments Act, 1924, to a person of the classes named in clauses (*a*) to (*j*) and (*p*) and (*q*) of subsection (*1*) of that section may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters :—

(*a*) The medical inspection of persons engaged in the business, their vaccination and inoculation when necessary and the cleanliness of their persons and clothing.

(*b*) The maintenance in a clean and sanitary condition of the premises where the goods are prepared or sold and their protection against rats and other vermins.

(*c*) The vehicles, vessels, coverings and other apparatus to be used in the business and their maintenance in a clean and sanitary condition.

(d) The ingredients to be used in the manufacture or preparation of the goods the places at which and the manner in which the goods may be exposed for sale.

(e) The inspection and making of the goods, the attachment of labels or other means of identification thereto, the seasons at which perishable goods may be sold, and the disposal of any goods found to be unwholesome.

(f) The place at which and the person by whom the licence shall be kept and the persons before whom it shall be produced.

2. A licence granted under section 210 of the Cantonments Act, 1924, to a person of the classes mentioned in clauses (b), (c) and (d) of subsection (1) of that section may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters in addition to those specified in bye-law 1 : –

(a) The number of the animals and the places at which they may be kept.

(b) The maintenance of the premises in a clean and sanitary condition and their ventilation and drainage.

(c) The sources from which the animals may be watered.

(d) The segregation of sick and diseased animals.

(e) In the case of slaughter of cattle, sheep and goats the times and the places at which the slaughtering may be carried out.

(f) In the case of milch cattle or goats the cleanliness of the animals and their attendants.

3. A licence granted under clause (k) of subsection of section 210 of the Cantonments Act, 1924, may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters :—

(a) The medical inspection (and vaccination and inoculation when necessary) of all persons engaged in the trade.

(b) The maintenance in a clean and sanitary condition of the washing place used by the licensee.

(c) The source from which water for washing is to be obtained.

(d) The separation of clean and soiled clothes and places at which clothes may be washed and dried.

(e) The person by whom and the place at which the licence shall be kept and the persons before whom it shall be produced.

4. A licence granted under clause (l) or clause (m) of subsection (1) of section 210 of the Cantonments Act, 1924, may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters :—

(a) The places at and the quantities in which such materials may be stored and the manner of storage.

(b) The precautions to be taken against fire and for the prevention of danger to life and property.

(c) The person by whom and the place at which the licence shall be kept and the persons before whom it shall be produced.

5. A licence granted under clause (n) or clause (o) of subsection (1) of section 210 of the Cantonments Act, 1924, may contain any conditions which the Cantonment Board may think fit to impose with respect to the following matters :—

(a) The measures to be taken for regulating the discharge of refuse matters from the premises and for the abatement of nuisance arising therefrom.

(b) The person by whom and the place at which the licence shall be kept and the persons before whom it shall be produced.

6. A contravention of any of the conditions imposed by the Cantonment Board under these by-laws, shall, on conviction by a magistrate, be punishable with fine which may extend to one hundred rupees and in the case of a continuing contravention, with an additional fine which may extend to twenty rupees for every day during which such breach continues after conviction for the first such contravention.

No. 802.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab) published with the notification of the Government of the Punjab No. 3770-S., dated the 16th September, 1924, and in supersession of the notification of the Government of India in the Defence Department, No. 606, dated the 1st May, 1940, the Central Government is pleased to alter, in the case of the election of a member of the Cantonment Board, Murree, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely :—

Rule 1.—For " August " *substitute* " January ".

Rule 4.—For " 31st day of August " *substitute* " 21st day of June ".

Rule 6.—In sub-rule (*i*) for " fifteenth day of September " *substitute* " thirteenth day of June " ; and in sub-rule (*v*) for " October " *substitute* " July ".

Rule 7.—For " November " and " October " wherever they occur *substitute* " July " and " June " respectively.

CANTONMENT-TAXATION.

No. 816.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), the Cantonment Board, Dalhousie, with the previous sanction of the Central Government, hereby abolishes the tax on certain classes of servants imposed by the notification of the Government of India in the Defence Department, No. 413, dated the 1st April, 1939.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st June, 1940.

No. 485-O.-R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely :—

In the said Rules—

(1) in clause (4) of rule 103, for the words " enemy subject " the words and figures " enemy as defined in rule 97, an enemy subject " shall be substituted ; and

(2) in sub-rule (1) of rule 114, after the words " enemy firm " at both places where they occur, the words and figures " or a person who is an enemy as defined in rule 97 " shall be inserted.

No. 486-O.-R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For rules 100 and 101 of the said Rules, the following rules shall be substituted, namely :—

Power to appoint Controllers, etc., of Enemy Trading.

100. The Central Government may, either generally or for any particular area, appoint one or more Controllers, Deputy Controllers and Inspectors, of Enemy Trading, for securing compliance with the provisions of this Part, and may, by general or special order, provide for the distribution and allocation of the work to be performed by them under these Rules.

Powers of Controllers, etc., of Enemy Trading.

100 A. (*1*) If a Controller, or Deputy Controller, of Enemy Trading has reasonable cause to believe that an offence punishable under rule 98 has been, or is likely to be, committed, he may—

(*a*) inspect or cause to be inspected any books or documents belonging to, or under the control of any person.

(b) order any person to give such information in his possession with respect to any business carried on by that or any other person as the Controller or Deputy Controller, as the case may be, may demand, and for the purposes aforesaid, may—

(i) enter and search, or authorise a police officer not below the rank of Sub-Inspector to enter and search any premises used for the purposes of the said business,

(ii) summon any person, examine him on oath, reduce his answers to writing and required him to sign the writing, and

(iii) if any person so summoned fails to appear at the time appointed, cause him to be apprehended by a police officer and brought before him for examination.

(2) A Controller, or Deputy Controller, of Enemy Trading may by order in writing delegate his powers in any particular case to an Inspector of Enemy Trading.

Supervision of suspected business.

101. If in order to secure compliance with the provisions of this Part the Central Government considers it expedient so to do, it may by order direct that the business of any person (hereinafter referred to as the suspected person) shall be subject to supervision; and, thereupon a Controller of Enemy Trading and any person authorised by a Controller in his behalf shall have in relation to that business—

(a) all the powers mentioned in rule 100A.

(b) the power to prohibit or regulate by means of written instructions to the suspected person or his agents or employees any transactions or class of transaction of that person, and

(c) such other powers as may from time to time be conferred on him by the Central Government.

Penalty for failure to comply with orders of controllers; etc.

101-A. If any person contravenes any order lawfully given by any Controller, Deputy Controller, or Inspector, of Enemy Trading, or any person authorised by a Controller under rule 101, that person shall be punishable with imprisonment for a term which may extend to six months and shall also be liable to fine."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, TUESDAY, JUNE 4, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 4th June, 1940.

No. D./C.-228-F.—It is notified for general information that Government of India Defence Bonds will be obtainable with effect from the 10th June, 1940, and until further notice.

2. *Date of Repayment.*—The Bonds will be repaid at Rs. 101 for every Rs. 100 nominal on the 1st August or 1st February following the expiry of six years from the date of issue, as the case may be.

3. *Issue Price.*—The Bonds will be issued at par.

4. The Bonds will bear interest at the rate of 3 per cent. per annum. Interest will be payable half-yearly on the 1st of August and 1st of February and will be liable to income-tax. Advance interest will be paid from the date of purchase to the date preceding the next regular date of half-yearly payment of interest. No interest will accrue on the Bonds after the date fixed for repayment.

5. *Supplementary Provisions.*—The Bonds will be issued in the form of—

(i) Stock, the applicants for which will be given Stock Certificates;

or

(ii) Promissory Notes.

If no preference is stated by the applicants, the securities will be issued in the form of Promissory Notes.

6. Applications for the Bonds may be for Rs. 100 or any multiple of that sum. The total value of the Bonds which may be held by an individual either in his own name or jointly with another shall be limited to Rs. 15,000 nominal.

7. The Bonds will be available at the offices of the Reserve Bank of India, Bombay, Calcutta, Delhi and Madras, at branches of the Imperial Bank of India at other places in India and at all Government treasuries.

8. Applications may be in the form attached hereto or in any other form which states clearly the amount and description of the securities required, the full name and address of the applicant, the treasury or sub-treasury at which interest is required to be paid and a certificate that the total value of the Bonds held, including the Bonds applied for, does not exceed Rs. 15,000 nominal.

9. Payments may be made in cash or by cheque. Cheques tendered at offices of the Reserve Bank or the Imperial Bank of India should be drawn in favour of the Bank concerned and cheques tendered at treasuries in favour of the Treasury Officer.

10. Brokerage will be paid at the rate of 1/16th per cent. to Recognised Bankers and brokers on applications for Bonds bearing their stamp.

FORM OF APPLICATION.

I/We ____________________

herewith tender ____________________

Cash Rs. ____________________

Cheque for Rs. ____________________

and request that 3 per cent. Defence Bonds of the nominal value of Rs. __________

may be issued to me/us in the form of Promissory Note(s)*/Stock Certificates interest to be payable at __________

I/We declare that the total value of 3 per cent. Defence Bonds, including the Bonds, now applied for, held by me/us jointly and severally, does not exceed Rs. 15,000.

Signature ____________________

Name in full ____________________

Address ____________________

Dated ____________________

*Promissory Notes will be issued in denominations of Rs. Rs. 100, Rs. 200, Rs. 500, Rs. 1,000, Rs. 5,000, and Rs. 10,000.

State here particular denominations required.

No. D./C.-229-F.—It is notified for general information that Government of India Interest-free Defence Bonds will be obtainable, with effect from 10th June, 1940 and until further notice.

2. *Date of Repayment.*—The bonds will be repaid at par on the expiry of three years from the date of issue. The Bonds may also be encashed at par not less than twelve months after issue on three months' notice given by the holder in writing at any date to the Reserve Bank. In case of private emergency a holder desiring to encash his Bonds outside these provisions may apply to the Reserve Bank who on being satisfied of the need may repay the Bonds at par.

3. *Issue price.*—The Bonds will be issued at par.

4. *Interest.*—No interest will be paid on these Bonds.

Supplementary provisions.

5. The Bonds will be issued in the form of Stock, the applicants for which will be given Stock Certificates.

6. Applications for these Bonds may be for any amount above Rs. 50.

7. The Bonds will be issued from the offices of the Reserve Bank of India, Bombay, Calcutta, Delhi and Madras.

8. Applications may be in any form which states clearly the amount of the securities required and the full name and address of the applicant. Applications will be received at the offices of Reserve Bank of India, Bombay, Calcutta, Delhi and Madras, at branches of the Imperial Bank of India at other places in India and at all Government treasuries.

9. Payments may be made in cash or by cheque. Cheques tendered at offices of the Reserve Bank of the Imperial Bank of India should be drawn in favour of the Bank concerned and cheques tendered at treasuries in favour of the Treasury Officer.

No D./C.-230-F.—It is notified for general information that Post Office Ten-Year Defence Savings Certificates may be obtained at any time on or after the 6th June, 1940, at all Post Offices doing Savings Bank work.

2. These certificates will be in the form shown in Annexure A attached and will be issued at the issue price of Rs. 10, Rs. 50, Rs. 100, Rs. 500 and Rs.1,000

3. A sum of Rs. 13-9-0 will be payable in respect of each sum of Rs. 10 invested on the completion of ten years from the date of purchase. But at any time within the ten years the holder will be entitled to payment in cash at the rates set out in Annexure B attached.

4. Such payments will ordinarily be made at the Post Office of issue and on presentation of the certificate duly discharged. But on application to the Post Master of the office of issue and on cause being shown payment may be made at any other Post Office doing Savings Bank work provided at least three months have elapsed since its transfer from the former office.

5. No income-tax will be levied on the bonus on these certificates.

6. The maximum holding of these certificates by a single individual shall not exceed Rs. 5,000 issue price.

7. These certificates may be transferred free of charge from the Post Office at which they are registered to another Post Office doing Savings Bank work provided that the certificate has been registered in the former Post Office for at least three months or the previous permission of the head of the circle in which the Post Office is situated has been obtained.

ANNEXURE A. (*Obverse.*)

No. Amount.

POST OFFICE 10-YEAR DEFENCE SAVINGS CERTIFICATE.

NOT TRANSFERABLE except with the permission of the Head Postmaster.

This is certify that ____________________

is registered at the ____________________ Post Office as the holder of a Post Office 10-Year Defence Savings Certificate, issued in accordance with the terms of the Notification number printed on reverse, and subject to the application and declaration of the Purchaser which shall be the basis of this Contract. The

Government of India undertake to pay him, on presentation of the Certificate at the aforesaid Post Office on or after the ________ Rs.________ or at any earlier date the sum not exceeding Rs.________ specified on the reverse of this certificate as due on such date.

Post Office ________ Post Office.

Date Stamp.

Date of Issue ________ *Postmaster.*

Register No. ________

(See reverse.)

________ issue.

ANNEXURE A. (*Reverse*).

RECEIPT ON DISCHARGE.

Amount to be invested. Received payment of Rs. A. P.

Rs. A. P. (in words and figures)________

On withdrawal at any time during the first two years ________.

Signature(s) or thumb impression(s) of holder(s).

*Date*________.

________.

After 2 complete years from date of issue.
,, 3 ,, ,, ,, ,,
,, 4 ,, ,, ,, ,,
,, 5 ,, ,, ,, ,,
,, 6 ,, ,, ,, ,,
,, 7 ,, ,, ,, ,,
,, 8 ,, ,, ,, ,,
,, 9 ,, ,, ,, ,,
,, 10 ,, ,, ,, ,,
Savings Certificates of all issues

.. NOTE.—The holder(s) is/are recommended to keep a note of the serial No. and date of issue of this Certificate and to notify immediately the Post Office in which the Certificate is registered, in the event of the Certificate being lost.

This Certificate is issued in accordance with the terms of notification No. D/C 230-F., dated the 4th June, 1940.

ANNEXURE B.

Table showing amount due on a Post Office Defence Savings Certificate of the issue price of Rs. 10 according to the date on which payment is claimed.

If payment is claimed—	Amount due including issue price. Rs.	A.	P.
Within two years of date of purchase	10	0	0
After 2 complete years	10	5	0
,, 3 ,, ,, ...	10	10	0
,, 4 ,, ,, ...	10	15	0
,, 5 ,, ,, ...	11	8	0
,, 6 ,, ,, ...	11	13	0
,, 7 ,, ,, ...	12	2	0
,, 8 ,, ,, ...	12	7	0
,, 9 ,, ,, ...	12	12	0
,, 10 ,, ,, ...	13	9	0

By order of the Governor-General in Council,

C. E. JONES,
Secretary to the Government of India.

383 CS—989—7-6-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JUNE 14, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 11, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 11th May, 1940.

No. 46-(8)-Tr. (W.)/-39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Agfa Photo Company, Limited, Canada Building, Hornby Road, Fort, Bombay, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,
Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 18, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 18th May, 1940.

No. 62-(2)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made, and shall be deemed always to have been made, in the Enemy Property (Custody and Registration) Order, 1939, namely :—

In paragraph 4 of the said Order—

(1) in sub-paragraph (1), for the words " for preserving the property ", the following shall be substituted, namely :—

" for preserving the property, and, where the property belongs to an individual enemy subject, may incur such expenditure out of the

property as he considers necessary or expendient for the maintenance of that individual or of his family in British India" ; and

(2) clauses (*iv*) and (*v*) of sub-paragraph (2) shall be re-numbered as clauses (*v*) and (*vi*), respectively, and before clause (*v*) as so re-numbered, the following clause shall be inserted, namely :—

"(*iv*) institute, defend or continue any suit of other legal proceeding, refer any dispute to arbitration and compromise any debts, claims or liabilities".

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, THURSDAY, JUNE 6, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 6th June, 1940.

No. 489-OR/40.—In exercise of the powers conferred by sub-section (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by rule 89 of the Defence of India Rules shall be exercisable also by any Commander of a Brigade Area and any Officer Commanding a station.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 8, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 6th June, 1940.

No. D./C. 272 F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 24th May, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up – –	5,00,00,000	Notes—	
Reserve Fund – –	5,00,00,000	(a) Legal Tender in India –	9,43,38,000
Deposits :—		(b) Legal Tender in Burma only –	17,04,000
(a) Government—		Rupee Coin – – –	8,18,000
(1) Central Government of India.	6,17,14,000	Subsidiary Coin – – –	4,30,000
(2) Government of Burma –	1,74,62,000	Bills Purchased and Discounted :—	
(3) Other Government Accounts.	5,25,33,000	(a) Internal – –	–
(b) Banks – –	18,05,88,000	(b) External – –	–
(c) Others – –	1,21,41,000	(c) Government Treasury Bills –	24,93,000
Bills payable – –	13,22,000	Balances held abroad* – –	21,10,74,000
Other Liabilities – –	1,55,41,000	Loans and Advances to Governments –	3,10,00,000
		Other Loans and Advances – –	10,00,000
		Investments – – –	8,62,28,000
		Other Assets – – –	1,22,16,000
Rupees –	44,13,01,000	Rupees –	44,13,01,000

*Includes Cash and Short-term Securities.

Dated the 29th day of May, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 24th day of May, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	9,60,42,000		A.—Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India ..	41,54,48,000	
(a) Legal Tender in India.	2,31,99,53,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,40,29,000		Sterling Securities ..	1,20,50,11,000	
			Total of A ..	..	1,64,91,57,000
Total Notes issued ..		2,55,00,24,000	B.—Rupee Coin	..	49 56,55,000
			Government of India Rupee Securities.	..	40,52,12,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,55,00,24,000	Total Assets	..	2,55,00,24,000

Ratio of Total of A to Liabilities : 64·672 per cent.

Dated the 29th day of May, 1940.

J. B. TAYLOR,
Governor,

C. E. JONES,
Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

Simla, the 8th June, 1940.

No. 24.—In exercise of the powers conferred by clause (c) of Section 11 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendments shall be made in the table sub-joined to its Notification No. 142-Customs Duties, dated the 8th January, 1925, namely :—

(i) In the second column against entry No. 36 relating to Hay Bunder, the words " and bulk and packed lubricating oil and packed asphalt from foreign ports and heavy petroleum of a flash point of not lower than 150°F from Customs and foreign ports " shall be inserted after the words " free goods from Kathiawar and customs ports ".

(ii) In the third column against the same entry the following shall be added, namely :—

" and packages of petroleum products not being dangerous petroleum or non-dangerous petroleum or other products which come within the provisions of the Indian Petroleum Act ".

K. G. JACOB,
Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

Simla, the 8th June, 1940.

No. 201 (23)-Tr. (I.E.R.)/40.—In exercise of the powers conferred by section 23 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government is pleased, to

direct that the following further amendments shall be made in the Indian Tea Control Rules, 1938, namely :—

In Form No. 6 of the Forms appended to Schedule VI to the said Rules—

(*i*) in the heading, the word "PARCEL" shall be omitted ;

(*ii*) in the heading of column (3) for the word "parcel" the words "postal article" shall be substituted ; and

(*iii*) for the words "Parcel Post tea export licence" the words "licence for the export of tea by post" shall be substituted.

No. 217 (4)-Tr. (I. E. R.)/40.—In exercise of the powers conferred by section 10 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government is pleased to direct that the following amendment shall be made in the Indian Tea Control (Licensing Committee) Rules, 1938, namely :—

In sub-rule (*5*) of rule 13 of the said Rules for the words "Secretary or Assistant Secretary", the words "Secretary, the Deputy Secretary or any Assistant Secretary" shall be substituted.

H. C. PRIOR,

Additional Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

The 8th June, 1940.

No. 1-A. (3)/39.—The following draft of certain further amendments to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by sub-section (*2*) of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said subsection, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 10th July, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendments.

" In the said rules—

I. In—

(*i*) clause (*b*) of rule 2 ;

(*ii*) clause (*a*) of rule 21 ;

(*iii*) clause (*b*) of rule 22 ; and

(*iv*) clause (*b*) of rule 41,

after the words "British India" the words "or British Burma" shall be inserted."

II. For proviso (4) to rule 36, the following proviso shall be substituted, namely :—

" (4) service as an articled or audit clerk in the office of an Accountant approved by the Government of Burma for the purpose of taking articled clerks in Burma shall be deemed to be service as an articled clerk or as the case may be, an audit clerk for the purposes of this rule."

N. R. PILLAI,

Joint Secretary to the Government of India.

TREATIES (WAR).

The 6th June, 1940.

No. 49 (23)-Tr. W./40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that, unless

otherwise directed by it in any particular case, all property in British India, moveable or immoveable, belonging to, or held by, or managed on behalf of—

(*a*) any person who is an enemy as defined in clause (*b*) of rule 97 of the said Rules, or

(*b*) any body of persons which is an enemy as defined in clause (*c*) of rule 97 of the said Rules, where the property is not under the control of an Indian branch of that body for the time being carrying on business in India,

shall vest in the Custodian of Enemy Property for British India.

The 8th June, 1940.

No. 42 (12)-Tr. (W.)/40.—In exercise of the powers conferred by sub-section (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Finance Department No. 127-S.R.B., dated the 4th September, 1939, namely :—

In the said notification, in item (*ii*), the figures " 107 ", shall be omitted.

No. 57 (3)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

I. In paragraph 8 of the said Order, after sub-paragraph (1) the following sub paragraph and Note shall be inserted, namely :—

" (1A) Every bank which has furnished particulars of balances or deposits standing to the credit of an enemy in Form A may, not later than the 8th August, 1940, communicate to the Custodian in Form AA full particulars of the debts, if any, owing to it by the enemy.

Note.—Claims submitted later than the 8th August, 1940, will not be considered unless there are exceptional and valid reasons for the delay ."

II. In the Appendix to the said Order, after Form A, the following Form shall be inserted, namely :—

" FORM AA.

To

The Custodian of Enemy Property,

Bombay.

PART I.

Refunds claimed against enemy debts already paid into Custodian's account.

References.		Date of deposit and name of Enemy.	Amount of deposit.	Withdrawals claimed.	Remarks *re* nature of the claim.
Bank's Letters.	Custodian's Letters.				
1	2	3	4	5	6
			Rs. A. P.	Rs. A. P.	Rs. A. P.
				Total claims ..	

PART II.

Payments now to be made to Custodian.

References.		Gross collections.	Amount of Bank's claim.	Net payment to Custodian.	Remarks.	
Bank's Letters.	Custodian's Letters.				Details of collections in column 3.	Details of claims in column 4.
1	2	3	4	5	6	7
		Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
				Total payments ..		

PART III.

	Rs. A. P.
Total claims, part I	
Total payments, part II	
Net amount due to/by Custodian ..	

I certify that I have verified that the amounts claimed above are due from the particular enemy against whose assets they are now being claimed, and that the above statement is to be best of my knowledge correct.

Manager."

H. C. PRIOR,

Additional Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 1st June, 1940.

PART B.

(ARMY BRANCH.)

No. 827.—The following appointments are made :—

INDIAN TERRITORIAL FORCE.

12 Bn., 7 Rajput R.

Pensd. Sub.-Maj. Rama Kant Chauby to be Sub.-Maj., Pensd. Subdrs. Abdul Hak Khan, Muhammad Zaman Khan, Rama Ram Pandey and Shamshul Khan and Pensd. Jemdr. Parmeshwari Parshad Tewari to be Subdrs., Pensd. Jemdrs. Ram Adhar Rai and Muhammad Shafi to be Jemdrs. and Pensd. Hav. Durga Parsad Tewari, Pensd. Daf. Muhammad Mustaqin Khan and Pensd. Hav. Kali Charan Dutt to be Jemdrs. (on probn.). Dated 1st May, 1940.

11 Bn., 15 Punjab R.

Pensd. Jemdr. Kishan Singh to be Subdr. Dated 1st Apl., 1940.

CANTONMENTS—REGULATIONS.

No. 842.—In exercise of the powers conferred by section 31 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendments shall be made to the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the same having been previously published as required by the said section, namely :—

In rule 6 of the said Rules—

(*i*) to sub-rule (*ii*), the following shall be added, namely :—

" All proceedings under this sub-rule shall be reduced to writing. ".

(*ii*) for sub-rule (*iv*), the following sub-rule shall be substituted, namely :—

" (*iv*) No appeal shall lie from an order passed under sub-rule (*ii*), but where such an order has been passed by an authority other than the President, the President may on an application made within three days of the passing of the order revise it. ".

No. 843.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the Central Government is pleased to alter, in the case of the election of a member of the Cantonment Board, Bakloh, the dates mentioned in rules 1, 4, 6 and 7 of the said Rules in the following manner, namely :—

Rule 1.—For " August " *substitute* " January ".

Rule 4.—For " 31st day of August " *substitute* " 30th day of June".

Rule 6.—In sub-rule (*i*) *for* " fifteenth day of September " *substitute* " tenth day of July ". In sub-rule (*v*) *for* " tenth day of October " *substitute* " twenty-fifth day of July".

Rule 7.—For " November " and " October " wherever they occur *substitute* " August " and " July ", respectively.

No. 844.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the Central Government is pleased to alter, in the case of the election of a member of the Cantonment Board, Campbellpore, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely :—

Rule 1.—For " August " *substitute* " March ".

Rule 4.—For " 31st day of August " *substitute* " 23rd day of May ".

Rule 6.—In sub-rule (*i*) *for* " fifteenth day of September " *substitute* " third day of June ", and in sub-rule (*v*) *for* " tenth day of October " *substitute* " fourteenth day of June ".

Rule 7.—For " November " and " October " wherever they occur *substitute* " September " and " August ", respectively.

No. 846.—The following amendment to the bye-laws of the Jullundur Cantonment made by the Cantonment Board, Jullundur, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub section (*1*) of section 284 of the said Act, namely :—

Amendment.

In all the bye-laws of the Jullundur Cantonment framed under sections 119 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words " Cantonment Authority " wherever they occur, the words " Cantonment Board " shall be substituted.

No. 847.—In exercise of the powers conferred by sub section (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government in pleased to direct that the ordinary election of members to the Cantonment Board, Jullundur, shall be held on the 4th, 5th, 6th and 7th September, 1940.

No.......In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, the Central Government is pleased to alter in the case of the election of members of the Cantonment Board, Jullundur, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely :—

Rule 1.—For " August " *substitute* " June ".

Rule 4.—For " 31st day of August " *substitute* " 30th day of June ".

Rule 6.—In sub-rules (*i*) and (*v*) *for* " September " and "October", respectively, *substitute* " July " and " August ".

Rule 7.—For " November" and "October", respectively, *substitute* "September" and " August ".

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 8th June, 1940.

No. 366-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

To clause (*a*) of sub-rule (*2*) of rule 81 of the said Rules, the following shall be added, namely :—

" and in particular for prohibiting the withholding from sale, either generally or to specified persons or classes of persons, of articles or things kept for sale, and for requiring articles or things kept for sale to be sold either generally or to specified persons or classes of persons or in specified circumstances. "

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, FRIDAY, JUNE 7, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION,

Simla, the 7th June, 1940.

No. M.-862.—In exercise of the powers conferred by rule 88 of the Defence of India Rules, the Central Government is pleased—

(1) to declare that nothing in the restrictions imposed by rules 80, 86, 87, 109, 125, 127 and 128 of the Indian Explosives Rules, 1914, shall apply to the loading, unloading or conveyance, in the service of His Majesty in any railway station, or to the conveyance for purposes of defence in any goods train or military special ammunition train, f any explosives of the 6th (ammunition) class.

(2) to make provision as follows for regulating the loading, unloading and conveyance of explosives to which clause (1) applies—

(*i*) the total quantity of explosives carried in any one wagon shall not exceed the carrying capacity of the wagon or ten tons (avoirdupois) whichever is less ;

(*ii*) the maximum number of wagons carrying explosives shall not exceed—

(*a*) six when hauled by a goods train,

(*b*) thirty-seven when hauled by a military special train ; and

(*iii*) the explosives shall be packed in accordance with the regulations of the Defence Services concerned.

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, SATURDAY, JUNE 8, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 7th June, 1940.

No. 43 (8)-Tr. (W)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that—

(1) all property in British India moveable or immoveable belonging to, or held by, or managed on behalf of, the firm known as the East Asiatic Company, Limited, shall vest in the Custodian of Enemy Property for British India;

(2) the said Custodian may take such measure as he considers necessary or expedient for preserving the said property ;

(3) without prejudice to the generality of the foregoing provision, the said Custodian may, for the said purpose,

(*i*) carry on the business of the said firm,

(*ii*) take action for the recovery of any money due to the said firm,

(*iii*) make any contracts and execute any documents in the name and on behalf of the said firm,

(*iv*) institute, defend or continue any suit or other legal proceedings, refer any dispute to arbitration and compromise any debts, claims or liabilities.

(*v*) incur any expenditure, including the payment of any taxes, duties, cesses and rates to Government or to any local authority, and of any wages, salaries, pensions or provident fund contributions to, or in respect of, any employee of the said firm, and the repayment of any debts due by the said firm to persons other than enemies, and

(*vi*) transfer by way of sale, mortgage or lease or otherwise dispose of, any of the said property ;

(4) the said Custodian may authorise any Branch Manager in British India of the said firm to take any of the measures referred to in clauses (2) and (3).

H. C. PRIOR,

Additional Secretary to the Government of India.

CS—989—12-6-40—SGPP Lahore.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY MAY, 25, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

Simla, the 25th May, 1940.

No. 501-Ind.-War (11)/40.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), and in supersession of the Notification of the Government of India in the Department of Commerce, No. 20, dated the 8th September, 1939, the Central Government is pleased to direct that the power conferred on it by clause (*b*) of sub-rule (*2*) of rule 81 of the Defence of India Rules to provide by order for controlling the prices at which the articles specified in the Schedule annexed hereto may be sold otherwise than in a primary wholesale market, and the power conferred on it by clause (*f*) of the said sub-rule to provide for any incidental and supplementary matters for which it is expedient to provide for the purposes of an order made under clause (*b*) thereof, shall be exercisable also by any Provincial Government (including a Chief Commissioner) subject to the following conditions, namely :—

(1) The said powers shall, in respect of any imported articles other than salt, kerosene oil and medicines, be exercisable only with the previous sanction of the Central Government.

(2) The said powers shall be exercised in accordance with such general instructions as may be issued from time to time by the Central Government.

Schedule.

Grains, pulses and flour.

Gur.

Milk and ghee.

Vegetable oils.

Chillies, turmeric and onions.

Salt.

Dhuties, lungies, saris and shirtings of Indian manufacture, woven from yarn of counts not exceeding 20s. in the warp or the weft.

Kerosene oil.

Charcoal, steam coal and firewood.

Matches.

Medicines.

Household soap.

Fodder, bran, pollard and oilcakes.

A. H. LLOYD,

Secretary to the Govenment of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY SIMLA, TUESDAY, JUNE, 11, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 11th June, 1940.

No. 223-M.—The following Proclamation by His Excellency the Governor-General, dated the 11th June, 1940, is published for general information :—

"I, Victor Alexander John, Marquess of Linlithgow, Governor-General of India, and *ex-officio* Vice-Admiral therein, being satisfied thereof by information received by me, do hereby proclaim that war has broken out between His Majesty and ITALY."

A. DEC. WILLIAMS,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 11th June, 1940.

No. 11.-W.—It is hereby notified for general information that war has broken out between His Majesty and Italy.

O. K. CAROE,

Secretary to the Government of India.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 11th June, 1940.

No. 6-W.—It is hereby notified for general information that war has broken out between His Majesty and Italy.

C. G. HERBERT,

Secretary to His Excellency the Crown Representative.

410 C8—989—14-6-40—SGPP Lahore.

Registered No. L. 864

The Government Gazette,

Punjab.

Published by Authority.

LAHORE, FRIDAY, JUNE 21, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 18, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 18th May, 1940.

No. 253 (2) Tr. (I.E.R.)/39.—In exercise of the powers conferred by section 10 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Rubber Control Rules, 1936, namely :—

After rule 10 of the said Rules, the following rule shall be inserted, namely :—

"10-A. The Committee may make provision in its by-laws either for the payment of a bonus to, or for the creation of a Provident Fund for, its employees."

H. C. PRIOR,

Additional Secretary to the Government of India.

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FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, MAY 25, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 25th May, 1940.

No. 45 (2)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that the share held by Mr. M. C. Duckwitz, an enemy subject, in the Mannesmann Trading Company (India), Limited, Bombay, shall vest in the Custodian of Enemy Property for British India.

No. 46 (3)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Schering (India), Limited, Yusuf Building, Mahatma Gandhi Road, Bombay, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

No. 46 (25)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable or immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Messrs. Kistenmacher and Company (Indian Agency), 84, Clive Street, Calcutta, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

No. 49(9)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all assets of the " Bayer Remedies, Limited, Provident Fund " including the assests vested in the Trustees of the said Fund, which in the opinion of the Central Government is an enemy firm within the meaning of sub-clause (*d*) of clause (2) of rule 103 of the said Rules shall vest in the Custodian of Enemy Property for British Indian.

No. 73 (38)-Tr. (W)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

Paragraph 8 of the said Order shall be re-numbered as sub-paragraph (1) of paragraph 8, and after that sub-paragraph as so re-numbered, the following sub paragraph shall be inserted, namely :—

" (2) In cases in which money would, but for the existence of a state of war, be payable in a foreign currency to or for the benefit of a person who is an enemy (other than cases in which money is payable under a contract in which provision is made for a specified rate of exchange), the payment shall be made to the Custodian of Enemy Property in British India in Rupee currency at the middle official rate of exchange fixed by the Bank of England on the date on which the payment became due to that person (or the middle rate of exchange for telegraphic transfers in London on that date, or if there was no such rate on that date, at such rate as the Treasury of His Majesty's Government in the United Kingdom may determine as appropriate for ascertaining the value in English currency of the money payable on that date) combined with the Reserve Bank of India's buying rate for Sterling telegraphic transfers on London ".

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, THURSDAY, JUNE, 6, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 6th June, 1940.

No. M.-1262.—In exercise of the powers conferred by sub-rule (*1*) of rule 55 of the Defence of India Rules, the Central Government is pleased to make the following Order:—

1. (1) This Order may be called the Petroleum Premises (Fire Protection) Order, 1940.

(2) It shall extend to all premises used for the storage of petroleum and situated :—

(*a*) within a radius of twenty miles from the ports of—

(*i*) Bombay,

(*ii*) Calcutta,

(*iii*) Madras,

(*iv*) Karachi ;

(*b*) within British Cochin ;

(*c*) at or near oil wells, oil pumping stations and oil refineries in—

(*i*) The Punjab,

(*ii*) Assam,

other than premises of which the storage capacity does not exceed 5,000 gallons of petroleum in bulk and 25,000 gallons of petroleum otherwise than in bulk, or in which all petroleum is stored completely underground in such manner as may be approved by the Central Government.

(3) The provisions of this Order shall have effect notwithstanding anything inconsistent therewith contained in the Petroleum Act, 1934 (XXX of 1934) or in the Petroleum Rules, 1937, or in any licence issued thereunder.

2. Unless there is anything repugnant in the subject or context, all words and expressions used in this Order and defined in the Petroleum Act, 1934 (XXX of 1934), or in the rules framed thereunder shall have the meanings so assigned to them.

3. A distance of not less than one thousand feet shall be kept clear—

(*i*) between one storage tank and another,

(*ii*) between a storage tank and a storage shed, and

(*iii*) between a storage tank or storage shed and any protected work :

Provided that nothing in this clause shall require alterations to be made in storage tanks, storage sheds or protected works in existence on the date of this Order.

4. (1) Every storage tank containing petroleum shall be surrounded by a separate enclosure consisting of a wall or embankment capable of preventing the escape from the enclosure of any petroleum in the form of liquid whether under the action of fire or otherwise.

(2) Every such enclosure shall be of dimensions sufficient to contain—

(*a*) if the petroleum stored is dangerous petroleum, ten per cent more than the tank is capable of containing, and

(*b*) if the petroleum stored is non-dangerous petroleum, the amount the tank is capable of containing.

(3) No enclosure shall be deemed to be capable of preventing the escape of petroleum in the form of liquid under the action of fire, unless such enclosure consists of either—

(*a*) an earthen embankment,

(b) a wall of brick banked with earth on either side to its full height, or

(c) a wall of stone or reinforced concrete.

(4) The wall of stone or reinforced concrete referred to in item (c) of sub-clause (3) shall, if the storage tank contains dangerous petroleum, be lined on the inner face with a fire and heat resisting linning not less than three inches thick and composed of foamed slag, slag or reinforced concrete blocks, fire-brick or other material approved by the Chief Inspector, and all iron and steel used in the construction of reinforced concrete shall be protected by not less than one inch of concrete.

(5) When in the opinion of the Conservator of the port, damage from hostile action or otherwise, to any such enclosure as is mentioned in sub-clause (1) and situated in or in the vicinity of the port would involve a risk of—

(a) escape of petroleum into any dock, harbour or waterway, or

(b) danger to property in or in the vicinity of the port

he shall direct that a substantial wall or embankment shall be constructed around any such enclosure at a distance of not less than thirty feet. Such additional wall or embankment shall be constructed either of earth or of two layers of inter-lock sheet piling not less than five feet apart, the intervening space being filled with earth.

(6) Adequate supplies of sandbags and other necessary materials shall be made available in the immediate vicinity of all enclosures for the purpose of repairing breeches or other damage.

5. (1) Every valve or other opening for the drainage of water from the enclosure of a storage tank or storage shed shall be provided with a lock and key and shall be kept closed and locked except when it is necessary to draw off water from the enclosure.

(2) Every such valve or opening shall be so constructed and maintined as to prevent when closed the escape of any liquid from the enclosure whether under the action of fire or otherwise.

(3) At premises where there is more than one enclosure surrounding storage tanks or storage sheds an efficient tell-tale shall be maintained in the office of the responsible agent or supervisor clearly indicating the location of any enclosed valves or other openings.

6. (1) Splinter proof shelters shall be provided for all main fire equipment, personnel employed in fire-fighting and air raid precautions duties, and pump houses.

(2) The walls and roofs of all such shelters shall be constructed of either—

(a) brick work not less than fourteen inches thick ;

(b) brick work not less than nine inches thick faced with sandbags ;

(c) reinforced concrete not lees than twelve inches thick ;

(d) sandbags or earth not less than two and a half feet thick ; or

(e) two fences of iron sheeting two feet apart, the intervening space being filled with shingle.

7. A sufficient number of trained fire fighting staff, drilled in their duties at least once a week, shall be ready for duty by night and day in the vicinity of all premises used for the storage of petroleum.

8. (1) For every thirty million gallons of petroleum stored there shall be provided the fire fighting equipment specified in the schedule to this order.

(2) For any quantity of storage less than thirty million gallons, the scale of equipment specified in the said Schedule may be reduced to such extent as may be approved by the Chief Inspector.

(3) All fire fighting equipment required by this clause shall be provided with interchangeable fittings, couplings, connections, nozzles and hoses of sizes and types which shall be common to all premises within each of the areas mentioned in sub-clause (2) of clause 1.

(4) The Chief Inspector may issue such directions as he may consider necessary for the purpose of securing compliance with the provisions of sub-clause (3).

9. (1) For every thirty millions gallons of petroleum stored there shall be provided a main fire pump drawing its supply from a permanent source other than the

public mains, and maintaining when in use a constant flow of one thousand gallons of water a minute at a pressure of not less than one hundred pounds per square inch in the water main specified in sub-clause (2).

(2) Water from the main fire pump shall be distributed in a service fire main not less than ten inches in diameter and shall be used for fire fighting purposes only. All stand pipes and other delivery points shall be directly fed from this main.

(3) An additional supply of water, pipes and connections shall be maintained at all premises sufficient to cool effectively every storage tank on the premises without reducing the supply of water for fire fighting purposes.

10. For the purposes of clauses 6, 7, 8 and 9, all premises separated by a distance of not more than one mile from one another shall be combined and the scale of equipment and fire fighting facilities required by the said clauses shall be such as may be required by their combined storage.

11. All measures necessary for compliance with these rules shall be completed within one month from the date of this Order by the holder of the licence for the storage of petroleum in the premises concerned.

12. The Central Government may in special cases grant exemption from all or any of the provisions of this Order.

SCHEDULE.

(See Clause 8.)

1. A fixed water pump of the capacity specified in sub-clause (1) of clause 9.
2. Two power-driven trailer fire pumps capable of delivering not less than 350 gallons of water per minute.
3. Eight Pyrene Foam-Making Branch-pipes of size No. 10.
4. 4,000 feet of fire hose of a diameter of not less than 2¾ inches.
5. 40 hose couplings.
6. Two sets of Air Foam solution injector fittings for power-driven trailor fire pumps.
7. 500 gallons of Air Foam solution suitable for use with salt water.
8. Standpipes, branch and feeder pipes, valves, floodlights and other small gear properly proportioned and designed to permit all equipment to function at full capacity.

M. S. A. HYDARI,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, JUNE 10, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

Simla, the 10th June, 1940.

(ARMY BRANCH.)

No. 865.— Whereas in the opinion of the Governor General in Council a grave emergency has arisen.

Now, therefore, in pursuance of Rule 5B of the Indian Reserve Forces Rules, 1925, the Governor General in Council is pleased to call to service No. M. R. 284 Warrant Officer Ahmad Ali Khan, I.M.D., S.A.S., Reserve and to direct that he shall attend on the 15th day of June, 1940, at the Combined Indian Military Hospital, Bannu.

L. A. STUART, LT.-COL.,
Under-Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, MONDAY, JUNE 10, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 10th June, 1940.

No. 494-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

To sub-rule (2) of rule 90 of the said Rules, the following shall be added namely:—

"; or

(c) refuse to accept, in payment of a debt or otherwise, any such coin or note ".

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY, JUNE 12, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 12th June, 1940.

No. 54-OR./10/39.—In exercise of the powers conferred by clause (d) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-OR./9/39, dated the 9th May, 1940, shall be further varied—

(a) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ;

(b) by deleting the names and addresses specified in Part II of the Schedule hereto annexed ; and

(c) by making the amendments specified in Part III of the Schedule hereto annexed.

SCHEDULE.

PART I.—ADDITIONS.

Argentina.

Brandt, Dr. G. y. Cia.	..	Victoria 3101, Buenos Aires.
Delfino, A. M. y Cia.	..	Florida 439, Buenos Aires.
Ferrostaal S.A.	..	25 de Mayo 145, Buenos Aires.
Giovanelli, Aquiles	..	Salta 985, Buenos Aires.
Indunidas S. A., Mercantil de Industrias Unidas		Azopardo 858, Buenos Aires.
"Kores" Soc. de Resp. Ltda.	..	Calle Bolivar Compar 25, Buenos Aires.
Mercedes Benz Automoviles	..	Av. Alvear 2620, Buenos Aires.
Patow y Cia.	..	Calle Venezuela, 131, Buenos Aires.
Rotaprint Argentina S.R.L.	..	Reconquista 352, Buenos Aires.
Seme, Sociedad Electro Metalurgica Argentina S.A.		Rivadavia 2002, Buenos Aires.

Argentina—*concld.*

Skoda Platense S.A. Commercial e Industrial	25 de Mayo 293, and Venez 110, Buenos Aires.
Stinnes, Hugo, Maritima S. A. ..	Calle 25 de Mayo 145, Buenos Aires.
Wagner, Gunther S. R. Ltda. ..	Humberto 2031, Buenos Aires.

Brazil.

Acos Marathon do Brazil Ltda. ..	Avenida Visconde de Inhauma 38, Rio de Janeiro.
Acos Roechling Buderus do Brazil de Electricidade.	Sao Paulo.
Arens & Langen ..	Ave. Capichaba 10, Victoria, Espirito Santo.
Kores Ltda. ..	Alameda Santos 1362, Sao Paulo.
Nitsche-Guenther-Busch do Brasil Ltda ..	Avenida Rio Branco 122, Rio de Janeiro.
Pneumaticos Continental do Brazil Ltda. ..	Rio de Janeiro.
Schering Sociedada de Anonima ..	Rua Moraes Silva 43, Rio de Janeiro and Sao Paulo.
Schlupmann & Cia. ..	Parnahyba, Piauhy.
Wagner, Gunther, Ltda., Fabrica ..	86, Mello Souza, Rio de Janeiro.

Bulgaria.

Bulgarian Ferro-Chemie Co., Ltd. ..	Ul Graff Ignatieff 12, Sofia.
Dimanowi Brothers ..	Lermontoff 4, Bourgas and all branches in Buglaria.
Doutcheffski, Boris ..	Gladstone St. 57, and Bd. Dondoukoff 30, Sofia.
Skoda Pilcik ..	Sofia.

Chile.

Anilinas y Productos Quimicos Sociedad Ltda. Compania Generale de.	Santiago.
de la Ruelle, Jean Marie ..	Santiago.
Hagemann, Walter (Casa Alemana de Automobiles "Mercedes-Benz"). ..	Monjitas 739, Santiago.
La Quimica "Bayer" Weskott y Cia ..	Catedral 1312, Santiago.
Loch, P. & Co. ..	Santiago.
"Mercedes-Benz" Casa Alemana de Automobiles—Walter Hagemann.	Monjitas 739, Santiago.
Osram Fabrica de Ampolletas Ltd. ..	Santiago.
Schering (Chile) Ltd. ..	Santiago.
Unitas Chileana S. A. Comerciale y Financiera.	Morande 672, Santiago.

China.

Hsing Hua Trading Co. ..	Chefoo.
Produce Supply Co. ..	Chefoo.
Produkten Export Gesellschaft ..	Chefoo.

Colombia.

Anilinas Alemanas Cia. Ltda	..	Calle 13, 12-82, Bogota.

Costa Rica.

Kitzing, Karl	..	San José.
Kitzing & Steinvorth	..	San Jos.
Quimica Schering S/A	..	San José.
Steinvorth, Gerhard	..	San José.
Von Schroter, Guido	..	San José.

Dominican Republic.

Ultramar Comercial E. Por A.	..	Cuidad Trujillo.

Ecuador.

Alcivar Destruge, Alberto	..	Quito.
Almeida, Lucindo	..	Quito.
Navarro Manuel	..	Quito.
Orantia Luis	..	Quito.
Sedta. Soc. Ecuatoriana de Transportes Aereos.		Quito.

Finland.

Anilin A/B., O. Y.	..	Helsingfors.

Greece.

" Athanil " S.A. de Couleurs et de Produits Chimiques.		17, Filotheis St., Athens.

Hayti.

Commerciale et Industrielle d'Haiti Societe		Port au Prince.

Hungary.

Continental Gumiáru Kereskedelmi K.F.T...		Budapest.
Mercedes-Benz Automobil A.G.	..	R.T. VI, Osata-u 29, Budapest.

Japan.

A.E.G. (Allgemeine Elektricitaets-Gesellschaft).		2, Ginza, 2-chome, Kyobashi-ku Tokyo.
Barth, J.	..	Takiyama-cho Building, Kyobashiku, Tokyo.
Boeckl, E., & Co.	..	87, Shimo Yamatedori, 3-chome, Kobe
German State Railway Publicity Office (Reichsbahnzentrale fur den Deutschen-Reiseverkehr).		196, Harajuku, 2-chome, Shibuyaku, Tokyo, and at 42/1 Nishimachi, Kobe.
Hansawerke Far East	..	c/o Messrs. J. Osawa and Company, Ltd., 54, Awaji-machi, 4-chome Higashi-ku, Osaka.
Klingelnberg Works, Japan Department	..	4, Kobikicho, 2-chome, Kyobashi-ku, Tokyo.
Koishi Forwarding Company	..	59, Nihon Odori, Yokohama.
Lemke, Dr. Walter	..	8, Marunouchi, 3-chome, Kojimachi-ku, Tokyo.
Osawa, J., & Co., Ltd	..	Kawara-machi, Higashu-iru, Sanjodori, Kyoto, and all branches in Japan.
Poggensee Christian : Japan Branch	..	203, Crescent Building, 72, Kyomachi, Kobe.

Japan—*concld.*	
Ram, Karl ..	601, Osaka Gas Building, Hiranomachi, 5-chome, Higashi-ku, Osaka.
Remy Steel Company ..	8, Marunouchi, 3-chome, Tokyo, and 7, Harimamachi (P. O. Box 183), Kobe.
Yuasa Boyeki K.K. ..	Meikai Building, 32, Akashimachi, Kobe-ku, Kobe.
Kwantung Leased Territory.	
Produce Supply Co. ..	Dairen.
Produkten Export Gesellschaft ..	Dairen.
Mexico.	
Apolo (of Monterrey) Las Fabricas de ..	Uruguay 42, Mexico City.
Exportadora & Importadora Cia. (formerly Cia. Exportadora de Productos Mexicanos).	Calle Dr. Mora 9-22, Mexico D.F.
"La Quimica Industrial Bayer-Meister-Lucius," Weskott & Cia.	Mexico City.
Quimica Schering Mexicana S/A ..	Versalles 43, Mexico City.
Peru.	
Benavides & Cia ..	Union 429, Lima.
El Costurero ..	Ucayali 439, Lima.
Hagestedt, H. ..	Union 483, Lima.
Hilbck, Kuntze y Cia S.A. ..	Union 429, Lima.
Importadora del Peru, Sociedad ..	Ayacucho, Trujillo.
Klinge, F., y Cia., S. en. C. ..	Lima.
Koepff, Wilhelm H. ..	Union 429, Lima.
La Nova ..	Union 439, Lima.
Linder, Konrad y Hermano, S.A. ..	Calle Pano 250, Lima.
Penzhorn, Adolf ..	Carabaya 478, Lima.
Rehder, Casa ..	Lima.
Portugal.	
Aceros Finos Roechling S.A. ..	Lisbon, and all branches in Portugal.
Anilinas Ltd., Sociedade de ..	Travessa das Pedras Negres, Lisbon, and all branches in Portugal.
Bayer, Ltda. ..	Lisbon and Oporto.
Bornhöft, Rudolf ..	129, Calcada do Combro, Lisbon.
Construtora e Comercial Ltda, Sociedade ..	1, Avenida Almirante Reis, Lisbon.
Ferreira Filipe Ltda ..	8, Rua da Madalena, Lisbon, and Quinta da Maceda, Barreiro.
Financeira Industrial Limitada Sociedade ..	47, Rua Augusta, Lisbon.
Gruen & Bilfinger S.A. ..	163, Rua da Madalena, Lisbon.
Hingste, Hermann zum ..	18, Rua da Madalena, Lisbon.
Imprensa Barreiro ..	51, Rua Victor Bastos, Lisbon.
Kores Ltda. ..	R.S. Nicolau 13, Lisbon.
Krebs, Karl Heinrich ..	22, Rua do Cativo Oporto.
Machado & Nunes Ltda. ..	38, Rua dos Fanqueiros, Lisbon.
Metropolitana e Colonial de Construcoes Ltda., Sociedade.	163, Rua da Madalena, Lisbon.
Schering S.A. Portuguesa S.A.R.L. ..	9, Largo da Anunciada, Lisbon.
Wirges & Simoes Ltda. ..	34, Rua Victor Cordon, Lisbon.
Wirges, Wilhelm ..	34, Rua Victor Cordon, Lisbon.
Portuguese East Africa.	
Garlipp & Bene ..	Beira.
Rufijya Pflanzungs Gesellschaft m.b.H. ..	Porto Amelia

Roumania.

Foraky Romaneasca ..	Bucharest and Ploesti.
Hildebrandt S.A.R. Industria ..	Vadul Schelei 5, Braila.
Kores S.A. ..	Str. Aurel Botea 33, Bucharest.
Osram ..	Biserica Amzei 29, Bucharest.
Pelican la Leul, S.A. ..	Cl. Plevnei 204, Bucharest.
Petrol Block S.A.R. ..	N. Golescu 5, Bucharest
Stollwerk S.A. ..	Dr. V. Lucaci 41, Brasov.
Uzinele Metalurgice Ploesti S.A.R. ..	Ploesti.

Salvador.

Quimica Schering S/A. ..	San Salvador.

Spain.

Aceros Finos Roechling ..	Barcelona, and all branches in Spain.
Hingste, Herman zum ..	Seville.
Koreska, W. ..	Calle Encina 6, Barcelona, and all branches in Spain.
La Quimica Comercial y Farmaceutica S.A. (Bayer).	Barcelona and Madrid.
Osram ..	Madrid.
Productos Agricolas S.A. ..	Plaza del Caudillo 5, Valencia, and all branches in Spain.
Schering S./A. Productos Quimicos ..	Lope de Rueda 16, Madrid.
Wagner, Gunther Pro. Pelikan S. A. ..	Barcelona.

Sweden.

Anilinkompaniet, A.B. ..	Gothenburg, and all branches in Sweden.
Kores A/B ..	Nybrokajen 3, Stockholm.
Lickfett, Dr. Ing. Herbert ..	Bost. Djursholm, 376, Stockholm.
Osram Electraverken A/B ..	Stockholm.
Wagner's Nederlag, Guenther ..	Stockholm.

Switzerland.

Aktiengesellschaft f r aetherische Oele ..	Glarus.
Bally Alfred ..	St. Alban-Anlage 2a. Aeschenplatz, Basle.
Bally-Rochling, Alfred ..	St. Alban-Anlage 2a., Aeschenplatz, Basle.
Berndorfer Kruppmetallwerke A.G. ..	Murbacherstr. 3, Lucerne.
Boehringer, C.F. & Sohne A.G. ..	Zollikofen, nr. Berne.
Cece-Graphit Werke A.G. ..	Wehntalerstrasse 600, Zurich.
Continental Caoutchouc Co. A.G. ..	Talstr 15, Zurich, and all branches in Switzerland.
Deutsche Buch-Gemeinschaft C.A. Koch's Verlag Nachf. Berlin, Filiale Zurich.	67, Stampfenbachstrasse, Zurich.
Ehni, Geo & Co.	Pelikanstr, 2 and Fraumünsterstrasse 15, Zurich.
Ganz & Co. ..	40, Bahnhofstrasse, Zurich.
Getreide Import A.G. ..	Bleicherweg 47, Zurich.
Grunauer, A. & Co., A/G. ..	Basle.
Kores-Bureaubedarf A.G. ..	Todistrasse 68, Zurich.
Krupp, Dr. Arthur ..	Lucerne.
Meier, Karl Arnold ..	Kusnacht-Tugermoos, Nr. Zurich.

Switzerland—*concld.*

Mercedes-Benz-Automobil A.G. ..	Badenerstrasse 119, Zurich.
Osram, A.G. ..	Limmatquai 3, Zurich, and all branches in Switzerland.
Pelikan A.G. ..	Bachofnerstr. 8, Zurich
"Rhenus" A.G. for Schiffahrt & Spedition ("Rhenus" S.A. de navigation et d'expedition).	Hafenstrasse 13, Basle.
Röchling & Co.. Bank ..	St. Alban-Anlage 2a, Aeschenplatz, Basle.
Roechling & Cie A.G. ..	1, Seevogelstrasse, Basle.
Schærer, M.A.G. ..	Wallg 2, Wabern-Berne, and all branches in Switzerland.
Stockwerkzeuge und Maschinen Verkaufs A/G.	Güterstrasse 88, Basle.
Uhren A.G. vormals Mauthe Uhren A.G. ..	Urianabrucke 6, Zurich.
Wagner, Gunthar, A.G. ..	Bachofnerstr 8, Zurich.

Venezuela.

Aue, Ernesto & Co. ..	Pajaritos a Palma 30, Caracas.

Yugoslavia.

Boehme, Dr. Th. & G.	Polgrad, nr. Ljubljana.
Chromos, D.D. .	Mesnicka-ul 5, Zagreb.
Killer, Ivan ..	Mazuranicev Trg. 5, Zagreb.
"Kontinental" Kaucuk, A.D. ..	Masarikova 4, Belgrade, and all branches in Yugoslavia.
"Roks"	8, Katiceva, Belgrade.
Tovarna Kemicnih Izdelkov ..	Hrastnik, Celje.
"Uljarica" a.d. ..	Belgrade.

PART II.—DELETIONS.

Belgium.

Zurstrassen, P.J. et Fils ...	108, Rue du Palais, Verviers.

Hungary.

Mannesmanncsö-es Vaskereskedelmi r.t. (Mannesmann Röhr-en-und Eisenhandels A.G.).	Kiraly-ut 82, Budapest.

Mexico.

Fabricas de Papel Loreto y Pena Pobre S.A.	Villa Obregon and Pena Pobre, Distrito Federal, Mexico City.

Roumania.

Saroge S.A.R. ..	Bucharest.

PART III—AMENDMENTS.

Brazil.

In relation to "Acos Roechling Buderus do Brasil Ltda." add "and all branches in Brazil."

For "Chimica Bayer Limitada & A. G. F. A." substitute "Bayer Ltda. A Chimical "Agfa Photo"."

For Chimica "Merck" Brasil S. A. Casa substitute "Merck" do Brasil S. A. Comp. Chimica.

Ecuador.

For "Tagua, Casa" substitute "Tagua, S. A. Casa."

Japan.

In relation to "Delacamp, Piper & Company" add "and all branches in Japan."

In relation to "Nippon Kores Kabushiki Kaisha" add "and all branches in Japan."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, FRIDAY, JUNE 14, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 14th June, 1940.

No. 347-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For rule 40 of the said Rules, the following shall be substituted, namely :—

Proscription, etc., of certain documents.

40. (*1*) Where in the opinion of the Central Government or the Provincial Government any document made, printed or published, whether before or after the Ordinance came into force, contains any confidential information, any information likely to assist the enemy or any prejudicial report, that Government may, by order,—

(*a*) addressed to the editor, printer, publisher or person in possession of such document,—

(*i*) require to be informed of the name and address of any person concerned in the supply or communication of such information or in the making of such report ;

(*ii*) require the delivery of such document and every copy thereof to an authority specified in the order ;

(*b*) prohibit the further publication, sale or distribution of such document, including, in the case of a newspaper or other periodical, the publication, sale or distribution of any subsequent issue thereof ;

(*c*) declare such document and every copy thereof to be forfeited to His Majesty.

(*2*) Where in pursuance of sub-rule (*1*) any document is required to be delivered to a specified authority, that authority may enter upon and search any premises whereon or wherein such document or any copy thereof is or is reasonably suspected to be.

(*3*) Where in pursuance of sub-rule (*1*) any document has been declared to be forfeited to His Majesty, any police officer may seize any copy thereof, wherever found in British India and any Magistrate may by warrant authorise any police officer not below the rank of Sub-Inspector to enter upon and search any premises whereon or wherein such document or any copy thereof is or is reasonably suspected to be.

(*4*) If any person contravenes any order made under this rule, he shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, SATURDAY, JUNE 15, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 14th June, 1940.

No. 49 (23)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that all property in British India, moveable or immoveable, belonging to, or held by, or managed on behalf of, any body of persons constituted or incorporated in the Netherlands and under the control of an Indian branch of that body for the time being carrying on business in India shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE GAZETTE OF INDIA " EXTRAORDINARY ", SIMLA, SATURDAY, JUNE 15, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 15th June, 1940.

No. 43 (8)-Tr. (W)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

In the said Order—

(1) for clause (*iii*) of paragraph 2, the following clause shall be substituted, namely :—

" (*iii*) " enemy " means any person whose property is for the time being vested in the Custodian by an order made under sub-rule (*1*) of rule 114 of the Defence of India Rules. "

(2) in paragraph 3, for the word " enemy ", the words " enemy subject or enemy firm " shall be substituted.

(3) in paragraph 8—

(*a*) in sub-paragraphs (1), (2), (4) and (5), for the word " enemy ", the words " enemy subject or enemy firm " shall be substituted.

(*b*) in sub-paragraph (3), for the word " enemies " wherever they occur, the words " enemy subjects " shall be substituted.

H. C. PRIOR,
Additional Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, JUNE 15, 1940.

FINANCE DEPARTMENT

NOTIFICATION.

Simla, the 12th June, 1940.

No. D./C.-348-F.– *Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 31st May, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(*a*) Legal Tender in India	8,29,65,000
Deposits :—		(*b*) Legal Tender in Burma only	20,29,000
(*a*) Government—		Rupee Coin	7,32,000
(1) Central Government of India	7,41,64,000	Subsidiary Coin	3,61,000
		Bills Purchased and Discounted :—	
(2) Government of Burma	1,83,95,000	(*a*) Internal	—
(3) Other Government Accounts	4,95,04,000	(*b*) External	—
(*b*) Banks	16,10,31,000	(*c*) Government Treasury Bills	2,80,06,000
(*c*) Others	1,20,69,000	Balances held abroad*	19,88,18,000
Bills payable	12,78,000	Loans and Advances to Governments	2,00,00,000
Other Liabilities	1,73,69,000	Other Loans and Advances	14,00,000
		Investments	8,89,51,000
		Other Assets	1,25,48,000
Rupees	43,38,10,000	Rupees	43,38,10,000

*Includes Cash and Short-term Securities

Dated the 5th day of June, 1940.

J. B. TAYLOR,
Governor,

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 31st day of May, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	8,49,94,000		A.—Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	.. 41,54,48,000	
(a) Legal Tender in India.	2,35,13,61,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,39,09,000		Sterling Securities	.. 1,23,50,11,000	
			Total of A	..	1,67,91,57,000
Total Notes issued ..		2,57,02,64,000	B.—Rupee Coin	..	49,56,97,000
			Government of India Rupee Securities.		42,54,10,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Liabilities ..		2,57,02,64,000	Total Assets	..	2,57,02,64,000

Ratio of Total of A to Liabilities: 65·33 per cent.

Dated the 5th day of June, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, JUNE 17, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th June, 1940.

No. D./C.-388-F.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit, with effect from the 2nd July, 1940, the export of any goods other than jute, jute manufactures and rubber, either directly or indirectly, to any of the countries or territories specified in the annexed list, unless a declaration is furnished to the Collector of Customs by the exporter that foreign exchange representing the fair market value of the goods at the port of embarkation has been, or will be, disposed of in a manner and within a period approved by the Reserve Bank of India. The said declaration shall be attached to the additional copy of the shipping bill prescribed by the Notification of the Government of India in the Finance Department, No. D./7891-F., dated the 27th December, 1939.

2. In addition to the penalties prescribed by the Defence of India Rules for false representation the Central Government reserves the right to refuse further licences to export to any person who is found to have furnished a false declaration.

3. The prohibition contained in the first paragraph shall not apply to the export of—

(1) samples and the personal effects, both accompanied and unaccompanied, of passengers and travellers ;

(2) ship's stores, transhipment cargo and goods shipped under the orders of the Central Government or such officers as may be appointed by the Central Government in this behalf or of the Military, Naval and Air Force authorities in India for Military, Naval or Air Force requirements ; and

(3) shipments made under contracts entered into prior to the 17th June, 1940, provided a declaration to that effect is furnished in each case to the Collector of Customs by the exporter.

List.

I. The United States of America, all territories under the sovereignty of the United States of America, and the Phillipine Islands.

II. Switzerland.

No. D./C.-389-F.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Notification of the Government of India in the Finance Department, No. D./1316-F., dated the 9th March, 1940, namely :—

For list II annexed to the said notification, the following list shall be substituted, namely :—

" List II.

I. The United States of America, all territories under the sovereignty of the United States of America, and the Philippine Islands.

II. Switzerland. "

P. R. RAU,

Additional Secretary to the Government of India.

443 CS—989—21-6-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JUNE 28, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, MAY 11, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

Simla, the 11th May 1940.

No. 12-A. (4)/39.—With reference to this Department's notifications No. 12-A. (2)/39, dated the 29th July and 16th September, 1939, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

41. Mr. Sorab Rustamji Batliboi, F.S.A.A.

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 1, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 1st June, 1940.

No. 44 (4)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Messrs. F. Gloeckle and Company, 93, " Stephen House", Dalhousie Square, Calcutta, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, JUNE 1, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

Simla, the 28th May, 1940.

No. 21/30/40.—In exercise of the powers conferred by clause *(d)* of the proviso to sub-rule (1) of rule 3 of the Indian Arms Rules, 1924, the Central Government is pleased to direct that the exemption from the operation of the prohibitions and directions contained in sections 13, 14 and 15 of the Indian Arms Act, 1878 (XI of 1878), conferred by the said sub-rule on the ancient Poligars of the Madras Presidency shall cease to extend to Sri Kumara Thimmappa Nayanivaru, Poligar of Gudipati Palaiyam, Chittoor taluk Chittoor District.

J. N. TALUKDAR,

Deputy Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, TUESDAY, JUNE, 18, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 18th June, 1940.

No. 54-OR./11/39.— In exercise of the powers conferred by clause *(d)* of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-OR.-9/39, dated the 9th May, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ;

(*b*) by making the amendments specified in Part II of the Schedule hereto annexed.

SCHEDULE.

PART I.—ADDITIONS.

Argentina.

Soucek, Adalberto .. .. 25 de Mayo 347, Buenos Aires.

Brazil.

Bata, Jan .. .. .. Sao Paulo.

Sapaco, S. A. .. .. .. Sao Paulo and all branches in Brazil.

Chile.

Catecu S. A.	Penaflor.

China.

Bata Shoe Co., Ltd.	715, Nanking Road, Shanghai and all branches in China.
Bata Shoe Co., L'd.	Harbin (Manchuria).

Estonia.

Bata Handels A/B. .. .	Tallinn and all branches in Estonia.

Finland.

Bata Handels A/B.	Helsingfors and all branches in Finland.

Hayti.

Bata Shoe Co., Inc.	Port-au-Prince.

Hungary.

"Citka" cipógyártási es kereskedelmi kft.	Ersekujvár.

Kwantung Leased Territory.

Bata Shoe Co., Ltd.	Dairen.

Latvia.

Bata Handels A/B.	Riga and all branches in Latvia.

Morocco (Tangier Zone).

Bata Calzados S.A.	68, Rue de Fez, Tangier.

Panama.

Bata Shoe Co., Inc.	Panama City.

Peru.

Peruana S.A.	Lima.

Roumania.

Bat'a S.A.R.	Str. Col. Poenaru Bordea 18a, Bucharest.
Romcar S.A.	Str. Col. Poenaru Bordea 18, Bucharest.
"Veloromâna" S.A.	Str. Col. Poenaru Bordea 18, Bucharest.

Sweden.

Bata Handels A/B.	Karabgsg, 40, Stockholm and all branches in Sweden.

Switzerland.

Bat'a-Schuh-A.G.	Möhlin and all branches in Switzerland.
Incosa A.G.	Winterthur.
Leader A.G.	Aronstrasse, St. Moritz.

Thailand.

Bata Shoe Co., Ltd.	Bangkok.

Yugoslavia.

Bata jug. tvornice gume, i obuce d.d. ..	Borovo, nr. Vukovar, Brcko.
"Celofan" a.d.	Belgrade.
"Majstor" a.d.	Belgrade.
Nebojsa a.d.	Belgrade.
Stolin text. industrija d.d.	Vukovar, nr. Brcko.
Tomax a.d.	Terazije 35, Belgrade.

PART II.—AMENDMENTS.

Portugal.

For " Aceros Finos Roechling S.A." *substitute* " Acos Finos Roechling S.A."

Switzerland.

For " 'Rhenus' A. G. for Schiffahrt & Spedition " *substitute* " ' Rhenus ' A. G. fur Schiffahrt & Spedition ".

For " Uhren A. G. vormals Mauthe Uhren A. G." *substitute* " Uhren A. G. vormals Mauthe Uhren A. G."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, THURSDAY, JUNE 20, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 20th June, 1940.

No. 496-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For sub-rule (*1*) of rule 88 of the said Rules, the following sub-rule shall be substituted, namely :—

" (*1*) The Central Government may by notified order declare that nothing in any restriction imposed by or under any law for the time being in force shall apply to the loading, unloading, handling, storage or conveyance, in any port, ærodrome or railway station, or in or from any vessel, aircraft or railway train, of ammunition, explosives or inflammable substances in the service of His Majesty, or under instructions given on behalf of Government, or for purposes of defence. "

A. DEC. WILLIAMS,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 20th June, 1940.

No. M.-826.—In exercise of the powers conferred by sub-rule (1) of rule 88 of the Defence of India Rules, the Central Government is pleased to declare that nothing in the Petroleum Rules, 1937, shall apply to the loading, unloading, handling, storage or conveyance in any ærodrome of dangerous petroleum, when such loading, unloading, handling, storage or conveyance is carried out for the supply of fuel to military aircraft and under instructions given on behalf of Government by or under the authority of the Quartermaster-General in India.

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, SATURDAY, JUNE 22, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

Simla, the 22nd June, 1940.

No. 63-H.—His Imperial Majesty the King, Emperor of India, has given commands for withdrawal of all permissions previously granted for wearing by British subjects of German and Italian decorations and medals. It is hereby notified therefore that all such permissions should be regarded as cancelled.

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 22, 1940.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 18th June, 1940.

No. 12-W.—It is notified for general information that the areas specified below, being in the occupation of the enemy, are enemy territories for purposes of the Defence of India Rules :—

The protectorates of Bohemia and Moravia.

Slovakia.

The Free City of Danzig.

In Poland, the region of Suwalki, and the areas west of a line Kolno-Lomza—Ostrolenka—Malkin—River Bug (up to South of Sokal), thence north of a line Rawa Ruska-Jaroslav, thence west of the River San to its source.

The Kingdom of Denmark,* excluding the Dependencies of Greenland and the Faroe Islands.

The Kingdom of Norway, excluding the Northern Provinces of Nordland, Troms, Finmark and Svalbard (Spitzbergen).

The Kingdom of the Netherlands, excluding its Dependencies.

The Grand Duchy of Luxembourg.

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*This does not apply to the Kingdom of Iceland.

O. K. CAROE,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 18th June, 1940.

No. D./C.-382-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 7th June, 1940.*

Liabilities.	Rs.	Assets.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	9,53,85,000
Deposits :—		(b) Legal Tender in Burma only	24,11,000
(a) Government—		Rupee Coin	6,34,000
(1) Central Government of India.	7,84,36,000	Subsidiary Coin	3,23,000
(2) Government of Burma	1,24,17,000	Bills Purchased and Discounted :—	
(3) Other Government Accounts.	2,97,15,000	(a) Internal	—
		(b) External	—
(b) Banks	20,08,24,000	(c) Government Treasury Bills	3,32,06,000
(c) Others	1,24,28,000	Balances held abroad*	18,62,54,000
Bills payable	9,60,000	Loans and Advances to Governments	4,90,00,000
Other Liabilities	1,80,20,000	Other Loans and Advances	14,00,000
		Investments	7,17,84,000
		Other Assets	1,33,03,000
Rupees	45,37,00,000	Rupees	45,37,00,000

*Includes Cash and Short-term Securities.

Dated the 11th day of June, 1940.

MANILAL B. NANAVATI,
Deputy Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 7th day of June, 1940.

ISSUE DEPARTMENT.

Liabilities.	Rs.	Rs.	Assets.	Rs.	Rs.
Notes held in the Banking Department.	9,77,96,000		A.—Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	41,54,46,000	
(a) Legal Tender in India.	2,39,70,48,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,59,60,000		Sterling Securities	1,28,50,11,000	
			Total of A		1,72,91,55,000
Total Notes issued		2,63,08,04,000	B.—Rupee Coin		42,56,64,000
			Government of India Rupee Securities.		47,59,85,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Liabilities		2,63,08,04,000	Total Assets		2,63,08,04,000

Ratio of Total of A to Liabilities : 65·727 per cent.

Dated the 11th day of June, 1940.

MANILAL B. NANAVATI,
Deputy Governor.

No. D./C.-399-F.—With reference to Rule 1 of the Rules published in this Department notification No. D. 3310-P. T. 39, dated the 1st March, 1940, it is notified for general information that the holders of Post Office Cash Certificates which complete 5 years from the date of issue on or after the 6th June, 1940, will until further orders, be allowed, at their option, to hold these Cash Certificates for a further period of ten years. The amount payable from time to time during this further period of ten years will be as follows :—

If payment is claimed.	AMOUNT DUE ON A CERTIFICATE FOR									
	Rs. 10.	Rs. 20.	Rs. 50.	Rs. 100.	Rs. 500.	Rs. 1,000	Rs. 2,000.	Rs. 3,000.	Rs. 4,000.	Rs. 5,000
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
From date of purchase—										
After 5 complete years	10 0	20 0	50 0	100 0	500 0	1,000 0	2,000 0	3,000 0	4,000 0	5,000 0
" 7 " "	10 5	20 10	51 9	103 2	515 10	1,031 4	2,062 8	3,093 12	4,125 0	5,156 4
" 8 " "	10 10	21 4	53 2	106 4	531 4	1,062 8	2,125 0	3,187 8	4,250 0	5,312 8
" 9 " "	10 15	21 14	54 11	109 6	546 14	1,093 12	2,187 8	3,281 0	4,375 0	5,468 12
" 10 " "	11 8	23 0	57 8	115 0	575 0	1,150 0	2,300 0	3,450 0	4,600 0	5,750 0
" 11 " "	11 13	23 10	59 1	118 2	590 10	1,181 4	2,362 8	3,543 12	4,725 0	5,906 4
" 12 " "	12 2	24 4	60 10	121 4	606 4	1,212 8	2,425 0	3,637 8	4,850 0	6,062 8
" 13 " "	12 7	24 14	62 3	124 6	621 14	1,243 12	2,487 8	3,731 4	4,975 0	6,218 12
" 14 " "	12 12	25 8	63 12	127 8	637 8	1,275 0	2,550 0	3,825 0	5,100 0	6,375 0
" 15 " "	13 9	27 2	67 13	135 10	678 2	1,356 4	2,712 8	4,068 12	5,425 0	6,781 4

C. E. JONES,

Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUE).

NOTIFICATION.

INCOME-TAX.

Simla, the 22nd June, 1940.

No. 7-C. A.—The following draft of a further amendment to the Indian Income-tax (Provident Funds Relief) Rules which it is proposed to make in exercise of the powers conferred by Chapter IX-A of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by subsection (1) of section 58-L., read with subsection (4) of section 59 of the said Act for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 3rd August, 1940.

Any objections or suggestion which may be received in respect of the said draft before the date specified will be considered by the said Central Government.

DRAFT AMENDMENT.

In Rule 3 of the said Rules after the words 'British India' where they occur for the first time the words 'or in British Burma' shall be inserted.

K. K. CHETTUR,

Deputy Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 22nd June, 1940.

No. 9-C. A.—In pursuance of subsection (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further

amendment shall be made in the Schedule appended to its notification No. 58-Income-Tax, dated the 15th July, 1939, namely :—

In the said Schedule for the entries under sub-head "V.—*Punjab, North-West Frontier Province and Delhi*" the following shall be substituted, namely :—

Range.	Income-Tax Circles.
Lahore North ..	(1) Lahore (A, C and E Wards).
	(2) Central Circle, Lahore.
	(3) Gujranwala.
	(4) Sialkot.
Lahore South ..	(1) Lahore (B, D. and F Wards).
	(2) Railway Circle, Lahore.
	(3) Lyallpur.
	(4) Sargodha.
Amritsar ..	(1) Amritsar.
	(2) Gurdaspur.
	(3) Jullundur.
	(4) Ludhiana.
	(5) Ferezepore,
	(6) Montgomery.
	(7) Multan.
Rawalpindi ..	(1) Rawalpindi.
	(2) Military Circle, Rawalpindi.
	(3) Gujrat.
	(4) Peshawar.
	(5) Civil Salary Circle, Peshawar.
	(6) Abbottabad,
	(7) Dera Ismail Khan.
Delhi	(1) Delhi.
	(2) Salary Circle, Delhi.
	(3) Rohtak.
	(4) Hissar.
	(5) Ambala.
	(6) Simla.

2. Central Board of Revenue Notification No. 81-Income-tax, dated the 11th November, 1939, is hereby cancelled.

K. K. CHETTUR,

First Secretary Central Board of Revenue.

DEFENCE DEPARTMENT.

Simla, the 22nd June, 1940.

PART A.

(ARMY BRANCH.)

No. 907.—The following promotions are made, subject to His Majesty's approval :—

INDIAN MEDICAL SERVICE.

Capts. to be Majs.

Dated 1st April, 1937.

B. S. Nat, M.D. Ch.B. (St. And.), F.R.C.S. (Eng.), with seniority from 20th May, 1935.

G. F. Taylor, M.A., M.B., B.Ch. (Camb.), M.R.C.S. (Eng.), M.R.C.P. (Lond.), with seniority from 29th October, 1935.

J. J. Beausang M.B., B.Ch. (N.U.I.), D.T.M. (Liv.), with Seniority from 26th February, 1936.

S. M. K. Malik, M.B., B.S. (Pb.), M.R.C.S. (Eng.), M.R.C.P. (Lond.), D.P.H. (Lond.), with seniority from 18th February, 1937.

J. P. J. Little, M.B., B.Ch. (Dub.), 30th October, 1937. Qualified for accelerated promotion on 27th March, 1939.

B. Temple-Raston, L.M.S.S.A. (Lond.), 22nd December, 1937.

G. J. Joyce, M.B., B.Ch. (N.U.I), 22nd December, 1933.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

Simla, the 20th June, 1940.

No. P.T.L.(C.)-54/39.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that, with effect from the 1st July, 1940, the following further amendment shall be made in the Indian Post Office Rules, 1933 namely :—

To rule 71 of the said Rules, the following Note shall be added, namely :—

" NOTE.—A single enquiry fee shall be levied when the enquiry relates to several registered articles posted at the same time by the same sender to the same addressee. This will not, however, apply in the case of registered articles posted in India and addressed to Aden, Ceylon or Portuguese India."

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

RESOLUTION.

Simla, the 19th June, 1940.

No. M.-1169.—The constitution of the Governing Body of the Indian School of Mines Dhanbad was laid down by the Government of India in 1920-21. The term of office of the present Governing Body expires on the 30th June, 1940 and the Government of India have decided to reconstitute it as follows :—

President.

1. The Director, Geological Survey of India (*ex-officio*).

Members.

2. The Chief Inspector of Mines in India.
3. One official representing the Government of Bengal.
4. One official representing the Government of Bihar.
5. One representative of the Indian Mining Association.
6. One representative of the Indian Mining Federation.
7. One representative of the Indian Colliery Owners' Association.

8. } Two members of the Indian Legislature to be appointed by the Government of India.
9. }

10. } Three members having mining interests or some connection with mining to be nominated by the Government of India.
11. }
12. }

Secretary.

The Principal Indian School of Mines (*ex-officio*).

So reconstituted the Governing Body will be more representative of Industrial interests connected with mining and also smaller than its predecessor.

ORDERED that the Resolution be pulished in the Gazette of India.

M. S. A. HYDARI,

Secretary to the Government of India.

490 CS—989—28.6.40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JULY 5, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, TUESDAY, JUNE 25, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 25th June, 1940.

No. 494-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

To sub-rule *(2)* of rule 90 of the said Rules, the following shall be added, namely :—

"; or

(*d*) acquire coin to an amount in excess of his personal or business requirements for the time being which, in the case of an acquisition of coin from any Currency Office, Treasury, Sub-Treasury or branch of the Imperial Bank of India doing treasury business, shall be determined by the officer in charge of such Currency Office, Treasury, Sub-Treasury or branch whose determination shall be final and shall not be called in question in any legal proceeding."

A. DEC. WILLIAMS,

Secretary to the Government of India.

GCP

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, FRIDAY, JUNE 28, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 28th June, 1940.

No. 54-OR./12/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-OR/9/39, dated the 9th May, 1940, shall be further varied by inserting the names and addresses specified in the Schedule hereto annexed.

SCHEDULE.

Brazil.	
Carlo Pareto and Cia	Rio de Janeiro.
China.	
Italian Bank for China	Shanghai.
Greece.	
Banca Commerciale Italiana e Greca ..	Athens.
Roumania.	
Banca Commerciale Italian-Romana ..	Bucharest.
Spain.	
Banco di Roma (Espana)	Madrid.
Switzerland.	
Banco di Roma	Lugano.
Banca della Svizzera Italiane ..	Lugano.
Banca Unione de Credito	Lugano.
Yugoslavia.	
Banca Crota S. A.	Zagreb.

A. DEC. WILLIAMS,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 28th June, 1940.

No. M1262.—In exercise of the powers conferred by sub-rule (1) of rule 55 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Premises (Fire Protection) Order, 1940, namely :—

In sub-clause (2) of clause 1 of the said Order, for the words "Central Government", the words "Chief Inspector" shall be substituted.

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, SATURDAY, JUNE 29, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

RESOLUTION.

Simla, the 29th June, 1940.

No. TR.-5.—The question of securing and maintaining an adequate supply of sirlled personnel for ordnance factories in India as well as for firms engaged in the poduction of munitions and other supplies essential for the prosecution of war has been engaging the attention of the Government of India. The demand for skilled workmen for ordnance and other factories is growing and in view of the necessity for increased production of war materials in India this demand is likely to grow still more. Government are taking certain measures to meet in this regard the immediate needs of munitions and other factories engaged in essential war work but they feel that they must also take prompt action to adapt the present system of technical education in the country so as to ensure an increased supply of trained

men of the required skill. The Government of India have accordingly decided to set up a Committee with the following terms of reference :—

(1) To examine the training at present imparted in the technical institutions in India and to report—

(a) in what respects this training is defective for the needs of war time industry, and for what reasons;

(b) how the training can be brought up to such a standard as will fit the students for employment as skilled artisans as quickly as possiblee, and

(2) To consider and report—

(a) what institutions could most usefully be assisted and whether particular institutions should be asked to train for particular industries ;

(b) what form the assistance should take, e.g., financial or advisory or both, and

(c) what requirements if any should be fulfilled as a condition for the grant of such assistance.

The object of the inquiry is not to review technical education generally but to ascertain to what extent technical institutions can be used or adapted for training skilled men for industrial purposes.

The Committee will consist of the following members :—

(1) The Educational Commissioner with the Government of India (Chairman).
(2) The Director of Civil Aviation in India.
(3) A representative of the Master-General of Ordnance.
(4) A representative of the Railway Board.
(5) A representative of the Air Officer Commanding-in-Chief.
(6) A representative of the Adjutant-General.

The Under Secretary to the Government of India, Department of Labour, will act as Secretary to the Committee.

The Committee is required to submit its report to the Department of Labour in one month.

ORDERED that the foregoing Resolution shall be published in the *Gazette of India* for general information.

M. S. A. HYDARI,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, FRIDAY, JUNE 9, 1940.

THE NATIONAL SERVICE (TECHNICAL PERSONNEL) RULES.

CONTENTS.

GOVERNMENT OF INDIA,

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

Simla, the 29th June, 1940.

No. TR.-2.—In exercise of the powers conferred by section 19 of the National Service (Technical Personnel Ordinance, 1940, the Central Government is pleased to make the following rules, namely :—

THE NATIONAL SERVICE (TECHNICAL PERSONNEL) RULES.

Short title. **1.** These Rules may be called the National Service (Technical Personnel) Rules 1940.

Definitions. **2.** In these Rules, unless there is anything repugnant in the subject or context,—

(*a*) " appeal " means an appeal under section 9 or Rule 10 ;

(*b*) " section " means a section of the Ordinance ;

(*c*) " form " means a form set out in the appendix to these Rules ;

(*d*) " Ordinance " means the National Service (Technical Personnel) Ordinance, 1940.

Collection of information by Tribunals and payment of travelling expenses to persons summoned to appear before Tribunals. **3.** (1) A Tribunal may call upon the owners or managers of any or all industrial undertakings within its jurisdiction—

(*a*) to furnish such particulars of the technical personnel in the employ of those undertakings and within such time as the Tribunal may specify ; and

(*b*) register in form A all persons belonging to the managerial or supervisory grades of technical personnel described in the Schedule within such time as the Tribunal may specify, and thereafter to report all changes in the particulars so registered as they occur.

Penalty for failure to comply with an order under this Rule—imprisonment which may extend to 6 months or fine which may extend to Rs. 1,000 or both.

(2) A Tribunal before whom any person is summoned to appear under section 6 shall pay to such person travelling expenses in accordance with the provisions of section 544 of the Code of Criminal Procedure, 1898, as if the Tribunal were a Criminal Court.

Procedure for requiring release of personnel or directing personnel to undertake employment in the national service. **4.** (1) Before requiring the owner or manager of an industrial undertaking to release any technical personnel for employment in the national service in notified factories and before directing any such personnel to undertake such employment under section 7, the Tribunal shall hold a summary enquiry at which any objections which may be raised by the employer or by the person who is to be taken into employment in the national service shall be considered and briefly recorded.

(2) Notices in Form H or J, as the case may be, stating the time and place fixed for the holding of the enquiry referred to in sub-rule (1) shall be sent to the industrial undertaking (if any) and the technical personnel concerned in sufficient time to enable them to submit their objections, if any, to the Tribunal.

(3) No order shall be passed by a Tribunal requiring an industrial undertaking to release technical personnel for employment in the national service in a notified factory unless such Tribunal is satisfied that the work on which that personnel is then engaged is not essential to the efficient prosecution of the war, and has recorded its reasons in brief for arriving at such a decision.

(4) All orders passed by a Tribunal under clause (*a*) of section 7 and clause (*b*) of section 7 shall be issued in Forms B and C, respectively, over the signature of the Chairman of the Tribunal.

(5) Copies of all orders passed by a Tribunal under clause (*b*) of section 7 shall be forwarded to the owner or manager of the notified factories concerned.

Salary or wages to be paid to persons taken into employment in the national service.

5. (1) The Tribunal shall fix the salary or wages to be paid to any person taken into employment in the national service in a notified factory under clause (*b*) of section 7 having due regard to the nature of the employment which he is to undertake and the salary or wages of which he was in receipt in his previous employment (if any).

(2) Subject to the provisions of sub-rule (3) no person taken into employment in the national service in a notified factory shall be entitled to receive a salary or wages higher than he received in the post in which he was last employed unless it can be shown that the work on which he is to be engaged is of a more responsible or arduous nature.

(3) In fixing the salary or wages to be paid to a person taken into employment in the national service under clause (*b*) of section 7 the Tribunal shall endeavour to ensure that the economic position of such person does not suffer by reason of his being taken into such employment.

(4) The salary or wages fixed by a Tribunal under this Rule shall be paid by the notified factory.

Penality for breach of sub-rule (4)—fine which may extend to Rs. 1,000.

Terms of service of persons taken into employment in the national service.

6. (1) Any person taken into employment in the national service under clause (*b*) of section 7 shall, if the Tribunal so directs, be permitted to continue to subscribe to any provident or superannuation fund or other scheme for the benefit of employees maintained or managed by the industrial undertaking by which he was formely employed under the same terms and conditions as if he had continued to be employed by such undertaking.

(2) When any person is permitted by a Tribunal to avail himself of the privilege referred to in sub-rule (1)—

(*a*) the industrial undertaking by which he has been released for employment in the national service shall keep open his account and receive such subscriptions as may in accordance with the rules of such Fund be payable from time to time as if the subscriber were still in its employment; and

(*b*) the notified factory in which the person has been taken for employment in the national service shall make such contributions to the Fund from time to time as were formerly payable by the industrial undertaking by which the person was released.

Penalty for breach of this rule—fine which may extend to Rs. 1,000.

Leave.

7. Any person taken into employment in the national service in a notified factory under clause (*b*) of section 7 shall, if the Tribunal so directs, continue to be eligible, subject to such conditions as may be laid down by the Tribunal, for such leave on full pay as was admissible to him in his previous employment, and the notified factory into which he has been taken in the national service shall grant him such leave at its own cost.

Penalty for breach of this rule—fine which may extend to Rs. 1,000.

Hours of work and overtime.

8. The hours of work and overtime rates admissible to persons taken into employment in the national service in a notified factory shall in all cases be governed by the rules in force in such factory.

Payment of travelling expenses to persons taken into employment in the national service.

9. Any person taken into employment in the national service in a notified factory situated at a distance of more than five miles from the usual place of his employment, or if he is unemployed from his actual place of residence when so taken, shall be paid by the Tribunal on the first occasion of his repairing to the notified factory travelling expenses at such rates as may be fixed by the Tribunal having regard to his status and mode of life.

Appeals against orders passed under Rules 5, 6, 7 and 9.

10. An appeal shall lie to the Central Government against any order passed by a Tribunal under Rules 5, 6, 7 and 9.

Persons associated with a Tribunal in its deliberations.

11. The persons whom a Tribunal may decide to associate with it in its deliberations under sub-section (5) of section 5 shall act in an advisory capacity only and shall be invited to attend sittings of the Tribunal only when matters with which they are particularly concerned are to be discussed.

Authorities by whom medical examinations to be carried out.

12. (1) The medical authority before whom a person selected for employment in the national service in a notified factory may be ordered to appear under subsection (8) of section 5 shall be the Civil Surgeon of the local area in which such person is employed or usually resides, or such other medical officer as the Central Government may by order in writing appoint for this purpose.

(2) If any person who has been ordered to submit himself to be examined by the officer referred to in sub-rule (1) questions the decision of that officer, he may be ordered by the Tribunal to appear before a Civil Medical Board to be convened by the Provincial Government.

Procedure for submission of appeals.

13. (1) Every appeal shall be written in English in form D or E, as the case may be, and sent within one month of the date of the order appealed against to the Secretary to the Government of India in the Department of Labour through the Tribunal concerned. In forwarding an appeal, the Tribunal shall enclose the proceedings in original of the case which gave rise to the appeal together with an explanation on each of the points raised by the appellant.

(2) The decision of the Central Government on all appeals will be conveyed to the Tribunal concerned which shall communicate it without delay to the appellants.

Notified factories to keep registers.

14. Every notified factory shall keep a register in form F of the technical personnel taken into its employment in the national service under clause (*b*) of section 7, or under section 10.

Penalty for breach of this rule—fine which may extend to Rs. 1,000.

Registers of personnel to be maintained by Tribunals.

15. Every Tribunal shall maintain a Register in such form as it deems suitable of all technical personnel directed to undertake employment in the national service in notified factories showing the trades or classes to which they belong, the industrial undertakings (if any) by which they were released, the notified factories in which they were directed to undertake employment, the terms of service fixed and the result of the appeal, if any.

Form of order under section 13.

16. Every order passed by a Tribunal under subsection (1) of section 13 shall be issued in Form G.

Accounts to be kept by Tribunals.

17. Every Tribunal shall keep accounts supported by vouchers of all moneys received and expended by it during each financial year.

General.

18. The provisions of Rules 5 to 9 shall apply as far as may be to all cases dealt with by the Central Government under section 10.

NATIONAL SERVICE (TECHNICAL PERSONNEL) RULES, 1940.

APPENDIX.

FORM A.

Register of managerial and supervisory personnel.

(See Rule 3.)

Serial No.	Name.	Father's name.	Home address.	If married, No. of dependents.	Date of birth.	Qualifications.	Trade or class.	No. of years' experience.	Date of joining present post.
	1	2	3	4	5	6	7	8	9
1									
2									
3									
4									
5									

FORM B.

Order requiring an industrial undertaking to release technical personnel.

(See Section 7.)

In exercise of the powers conferred on us by clause (*a*) of Section 7 of the National Service (Technical Personnel) Ordinance, 1940, we do hereby order and require you the

Owner/Manager of ____

to release on or before the ____________________ 194 , the technical personnel described below for employment in the national service in a notified factory, viz.

____ situated

at ____

Personnel.

Name.	Date of birth.	Trade.

____

Chairman,

National Service Labour Tribunal.

Dated __________ *the* __________ *194* .

FORM C.

Order directing Technical Personnel to take up Employment in the National Service in a notified factory.

(See Section 7.)

In exercise of the powers conferred on us by clause (*b*) of Section 7 of the National Service (Technical Personnel) Ordinance, 1940, we do hereby direct and require you

Mr. __________ son of __________

of __________ by trade __________

to undertake employment in the National Service in __________

____

being a notified factory situated at __________.

in __________

We do further direct and require you to report yourself to __________

__________ for duty in the said factory not later than the __________ 194 .

2. The following Terms of Service have been fixed by us in accordance with Rules 5 to 7 and 9 of the National Service (Technical Personnel) Rules, 1940.

(1) Pay __________

____

(2) Allowance (if any) __________

____

(3) Provident Fund (if any) __________

____

(4) Leave __________

____

(5) Travelling Allowance __________

____

(6) Other concessions (if any) __________

____

____

Chairman,

National Service Labour Tribunal.

Dated __________ *the* __________ *194* .

FORM D.

Form of appeal to be used by industrial undertakings.

(See Section 9 and Rule 10.)

1. Name and address of industrial undertaking ____________________

2. Name and address of owner or managing agent ____________________

3. Name of Manager ____________________

4. Industry in which engaged ____________________

5. Details of personnel called up (including trade to which personnel belongs) ____________________

6. Terms of Service fixed by Tribunal ____________________

7. Brief particulars of order appealed against ____________________

8. Grounds of appeal ____________________

Place ____________________

Date ____________________

Signature of appellant.

FORM E.

Form of appeal to be used by personnel called up for employment in the national service in a notified factory.

(See Section 9 and Rule 10.)

1. Name ____________________

2. Father's name ____________________

3. Home address ____________________

4. Date of birth ____________________

5. If married, number of dependants ____________________

6. Trade and grade or class in which included ____________________

7. Number of years experience in such trade ____________________

8. Industrial undertaking in which employed ____________________

9. Pay and terms of service fixed by Tribunal ____________________

10. Pay and terms of service enjoyed in previous employment ____________________

11. Brief particulars of order appealed against ____________________

12. Grounds of appeal ____________________

Place ____________________

Date ____________________

Signature of appellant.

FORM F.

Register of national service personnel to be maintained by notified factories.

(See Rule 14.)

Serial No.	Name.	Father's name.	Home address.	If married, number of dependants.	Trade or class.	Date of birth.	Industrial undertaking by which released.	Date of release.	Terms of service.
1	2	3	4	5	6	7	8	9	10

FORM G.

ORDER REQUIRING INDUSTRIAL UNDERTAKINGS AND NOTIFIED FACTORIES TO POST NOTICES ON THEIR PREMISES.

(See section 13).

In exercise of the powers conferred on us by subsection (1) of section 13 of the National Service (Technical Personnel) Ordinance, 1940, we do hereby require you the Owner/Manager of __________ being an industrial undertaking/notified factory to post before the __________ 194 and to keep posted on your premises notices making known to your employees the provisions of Section 13 of the National Service (Technical Personnel) Ordinance, 1940 (reproduced hereunder) and intimating the following address as the place to which application to the Tribunal may be addressed ;—

____

____

____

Chairman,

National Service Labour Tribunal.

Dated ________ the ________ 194 .

Technical personnel not to leave or to be discharged from employment without permission of Tribunal.

13. (1) When a Tribunal has been constituted for any area, it may require any industrial undertaking (including a notified factory) in the area to post before a specified date and to keep posted on its premises notices making known to its employees the provisions of this Section, and intimating also the place to which applications to the Tribunal may be addressed.

(2) After any such notice has been posted no person included in the definition of technical personnel, who is employed in that undertaking, shall leave his employment unless he has previously obtained the permission in writing of the Tribunal.

(3) No owner or manager of an industrial undertaking (including a notified factory) situated within an area in respect of which a Tribunal has been constituted shall discharge, dismiss or release any person included in the definition of technical personnel, unless he has given fifteen days previous notice in writing of the contemplated discharge, dismissal or release to the Tribunal.

FORM H.

Notice of summary enquiry to industrial undertakings.

[See Rule 4 (2).]

Manager/Owner of ______________________________ an industrial undertaking situated at ______________________________ is hereby informed that a summary enquiry will be held under sub-rule (2) of rule 4 of the National Service (Technical Personnel) Rules, 1940, at __________ A.M./P.M. on the __________ 19____ at ______________________________ to determine whether the said industrial undertaking should be required to release the undernoted technical personnel for employment in notified factories. If the said Manager/Owner has any objection to put forward to the release of the said personnel he should submit the same to the Tribunal on or before the above-mentioned date and may if he wishes it appear before the Tribunal on that date at the time fixed.

Technical personnel.

Name.	Date of birth.	Trade.

Chairman,

National Service Labour Tribunal.

Dated __________ *the* __________ *1940.*

FORM J.

Notice of summary enquiry to technical personnel.

[See Rule 4 (2).]

Mr. ______________________________

son of ______________________________

of ______________________________

by trade ______________________________

at present employed in ______________________________

____

is hereby informed that a summary enquiry will be held under sub-rule (2) of rule 4 of the National Service (Technical Personnel) Rules, 1940, at ____________ A.M./P.M. on the ____________ 19______ at ______________________________

____

____

to determine whether he should be directed to undertake employment in the national service in a notified factory. If Mr. ____________ has any objection to put forward to being directed to undertake such employment, he should submit the same to the Tribunal on or before the above-mentioned date and may if he wishes it appear before the Tribunal on that date at the time fixed.

____

Chairman,

National Service Labour Tribunal.

Dated ____________ *the* ____________ *1940.*

No. TR3 (1).—In exercise of the powers conferred by section 5 of the National Service (Technical Personnel) Ordinance, 1940, the Central Government is pleased to constitute at Calcutta a National Service Labour Tribunal for the Province of Bengal consisting of the following members, namely :—

1. Labour Commissioner, Bengal (*ex-officio*).
2. Mr. G. H. Welford, O.B.E., I.O.S., Rifle Factory, Ishapur.
3. Lieutenant-Colonel L. B. Marchant, O.B.E., Technical Recruiting Officer, Lucknow.
4. Mr. R. L. W. Meehan, V.D., Chief Mechanical Engineer, Eastern Bengal Railway.

and to nominate the Labour Commissioner, Bengal, as the Chairman of the said Tribunal.

No. TR3 (2).—In exercise of the powers conferred by section 5 of the National Service (Technical Personnel) Ordinance, 1940, the Central Government is pleased to constitute at Bombay a National Service Labour Tribunal for the Province of Bombay consisting of the following members, namely :—

1. Labour Commissioner, Bombay (*ex-officio*).
2. Mr. N. J. Boxall, I.O.S., Ammunition Factory, Kirkee.
3. Lieutenant-Colonel F. C. Wall, Technical Recruiting Officer, Southern Command, Poona.
4. Mr. S. Barber, Deputy General Manager, Works, Great Indian Peninsular Railway, Bombay,

and to nominate the Labour Commissioner, Bombay, as the Chairman of the said Tribunal.

No. TR3 (3).—In exercise of the power conferred by subsection (*1*) of section 4 of the National Service (Technical Personnel) Ordinance, 1940, the Central Government is pleased to declare the undermentioned factories to be factories engaged on work of national importance :—

1. Acme Manufacturing Company, Limited, 26, Sleater Road, Bombay, 7.
2. Angus Engineering Works, Angus, Hoogly District, Bengal.
3. Assam Bengal Railway, Loco and Carriage Workshops, Pahartali, Chittagong, Bengal.
4. Bengal Nagpur Railway, Loco and Carriage Workshops, Kharagpur, Bengal.
5. Bombay, Baroda and Central India Railway,
   (*a*) Broad Gauge Loco Workshops, Dohad.
   (*b*) Metre Gauge Loco and Carriage Workshops, Ajmer.
   (*c*) Carriage Workshops, Parel.
6. Bombay Telephone Company's Workshop, Agripada, Gell Street, Bombay.
7. Braithwaite and Company (India), Limited, Clive Works, Hide Road, Kidderpore, Calcutta.
8. Britannia Engineering Works, Titaghur, Bengal.
9. British India Electric Construction Works, 6, Mayurbhanj Road, Calcutta.
10. Messrs. Burn and Company, Limited, Howrah Ironworks, Howrah, Bengal.
11. Calcutta Tramway Company's Nonapukur, Power Station and Workshop, 183, Lower Circular Road, Calcutta.
12. Connaught Iron Works, Clarke Road, Pais Street, Jacob Circle, Post No. 11, Bombay.
13. Crown Aluminium Works, Kalachowki, Parel, Bombay.
14. G. T. R. Company's Engineering Works, 37, Dum Dum Road, Calcutta.
15. General Motors India, Limited, Fosbery Road, Sewri, Bombay district.

16. Guest, Keen, Williams, Limited, Railway Appliance Works, 97, Andul Road, Howrah, Bengal.

17. Hindustan Engineering and Implement Company, Limited, Satara Road, Satara.

18. The India Electric Works, 25, South Road, Entally, Calcutta.

19. The India General Navigation and Railway Company, Limited, 44, Garden Reach, Calcutta.

20. Indian Smelting and Refining Company, Limited, Hararwala Building, Wittet Road, Ballard Estate, Bombay.

21. Indian Standard Wagon Company's Santa Works, Burnpore Post Office, Bengal.

22. Jossop and Company, Limited, Dum Dum Mechanical Works, Dum Dum Cantonment, Bengal.

23. Madras and Southern Mahratta Railway, Broad Gauge Loco. and Carriage Workshops, Perambur, Madras.

24. Maya Engineering Works, 23, Russa Road, South Tollygunge, Calcutta.

25. Port Engineering Works, Nazirgunj, Howrah, Bengal.

26. Saxby and Farmer's Railway Signal Works, 17, Convent Road, Entally, Calcutta.

27. South Indian Railway, Loco. and Carriage Workshops, Golden Rock, Trichinopoly.

28. J. Stone and Company (India), Limited, 5, Hide Road, Kidderpore (P. O. Dock Junction).

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 29, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATIONS.

Simla, the 27th June, 1940.

No. 68-H.—His Imperial Majesty the King, Emperor of India, has been graciously pleased to confer the King's Police Medal on the following officers :—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
1. Sikandar Khan, Sub-Inspector of Police, No. W/48.	On the afternoon of the 12th February, 1940, this officer, who was in charge of the Isakhel police station, received information that a large tribal *lashkar* had burnt the Abbassa police post, cut the telephone wires, and was moving in the direction of Isakhel. He was the senior police officer at Isakhel and had, in addition to his police station and a sub-treasury, a town of eight thousand inhabitants with a large bazaar to protect. The total force under his command consisted of two Head Constables and thirty-six Foot Constables. After posting his men at strategic points and securing the gates, he proceeded to close the bazaar and organise all citizens possessing arms for the defence of the town. The *lashkar* about two hundred and fifty strong, entered the town at 6-30 P. M. met with a stubborn resistance from the police and citizens and after an engagement lasting three hours had to retreat empty-handed. The raiders left one dead and are believed to have sustained other casualties. The successful defence of the town, in which the citizens vigorously co-operated with the small body of police, was to a large extent due to the admirable leadership and courage displayed by Sub-Inspector Sikandar Khan, who throughout the attack controlled his pickets with a complete disregard for his personal safety.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB—*concld.*
2. Haibat Khan, Head Constable No. 2?C, Mianwali district.	This Head Constable, an officer with sixteen years service in the Punjab Police, played a prominent part in the successful defence of the town of Isakhel on the evening of the 12th February, 1940, against a tribal *lashkar* about two hundred and fifty strong. A large body of the raiders succeeded in entering the town and made for the richest part of the bazaar. There they were met by fire from a police picket commanded by Head Constable Haibat Khan. The raiders were driven back, leaving one man dead. Repeated and determined attacks were made to overcome the picket, but the raiders only succeeded in sustaining further casualties, and after an engagement lasting three hours, had to abandon their dead comrade and retire. This picket was the key position in the defence of the bazaar, and it was mainly due to the fine fight put up by the Head Constable and the four Foot Constables with him that not a single shop in the bazaar was looted.

These awards are made for conspicuous gallantry under regulation 6 (*a*) of the regulations governing the grant of the King's Police Medal and carry with them the allowances sanctioned in the Home Department letter No. F. 25/IV/28-Police, dated the 7th February, 1930.

No. 69-H.—His Imperial Majesty the King, Emperor of India, has been graciously pleased to confer the King's Police Medal on the following officers :—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
Imam Ali, Sub-Inspector of Police, No. E.-17.	On the 23rd December, 1939, when visiting a village in the Hissar district named Burj Bhangu accompanied by a Head Constable and four Foot Constables Sub-Inspector Imam Ali received information that two armed proclaimed offenders, both wanted for murder in the Ferozepore district, had just left the village riding a camel. Sub-Inspector Imam Ali borrowed a horse and a shot gun, organised a pursuit and quickly gained touch with the offenders, whom he found to be three in number. On his calling on them to surrender, the two leading outlaws opened fire, forcing the Sub-Inspector to take what cover was available. Two of his constables, who had mounted themselves on borrowed horses came up at this juncture and one of them opened fire on the first of the outlaws. During the exchange of shots which followed Sub-Inspector Imam Ali made a cautious advance and finally rushed the leading outlaw forcing him to surrender at the point of the revolver. Sub-Inspector Imam Ali then continued the pursuit of the second outlaw who had meanwhile made off on a camel with the third member of the party. Finding himself pursued the desperado dismounted and took cover in the undergrowth while his companion endeavoured to escape on the camel. Ordering his party to surround the outlaw in cover, Sub-Inspector Imam Ali after a hot pursuit succeeded in arresting the third member of the gang. He then returned to find that the second outlaw was still in ambush firing on the police party. The Sub-Inspector was able to make it known to him that his two companions had been arrested and on this the outlaw, finding himself surrounded on all sides, ceased firing and surrendered. Sub-Inspector Imam Ali directed the whole operation with ability and determination, displaying throughout a complete disregard for his personal safety.

This award is made for conspicuous gallantry under regulation 6 (*a*) of the regulations governing the grant of the King's Police Medal and carries with it the allowances sanctioned in the Home Department letter No. F.-25/IV/28-Police, dated the 7th February, 1930.

No. 70-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officers :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
1. Muhammad Khan, Foot Constable No. 8?, of the Mianwali district.	On the evening of the 12th February, 1940, a tribal *lashkar*, about two hundred and fifty strong, attacked Isakhel. A large body of the raiders succeeded in entering the town and made for the richest part of the bazaar. There they were met by fire from a police picket consisting of one Head Constable and four Constables, including Foot Constable Muhammad Khan. The raiders were driven back leaving one man dead. Repeated and determined attacks were made to overcome this picket, but the raiders only succeeded in sustaining further casualties and after an engagement lasting three hours had to abandon their dead comrade and retire. This picket was the key position in the defence of the bazaar and it was mainly due to the fine fight put up by the tiny police party that not a single shop in the bazaar was looted.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB—*concld.*
2. Tura Baz, Foot Constable No. 285, of the Mianwali district.	On the evening of the 12th February, 1940, a tribal *lashkar*, about two hundred and fifty strong, attacked Isakhel. A large body of the raiders succeeded in entering the town and made for the richest part of the bazaar. There they were met by fire from a police picket consisting of one Head Constable and four Constables, including Foot Constable Tura Baz. The raiders were driven back, leaving one man dead. Repeated and determined attacks were made to overcome this picket, but the raiders only succeeded in sustaining further casualties and after an engagement lasting three hours, had to abandon their dead comrade and retire. This picket was the key position in the defence of the bazaar and it was mainly due to the fine fight put up by the tiny police party that not a single shop in the bazaar was looted.
3. Bahadur Khan, Foot Constable No. 182, of the Mianwali district.	On the evening of the 12th February, 1940, a tribal *lashkar*, about two hundred and fifty strong attacked Isakhel. A large body of the raiders succeeded in entering the town and made for the richest part of the bazaar. There they were met by fire from a police picket consisting of one Head Constable and four Constables including Foot Constable Bahadur Khan. The raiders were driven back, leaving one man dead. Repeated and determined attacks were made to overcome this picket, but the raiders only succeeded in sustaining further casualties and after an engagement lasting three hours had to abandon their dead comrade and retire. This picket was the key position in the defence of the bazaar and it was mainly due to the fine fight put up by the tiny police party that not a single shop in the bazaar was looted.
4. Nawab Khan, Foot Constable No. 165, of the Mianwali district.	On the evening of the 12th February, 1940, a tribal *lashkar*, about two hundred and fifty strong, attacked Isakhel. A large body of the raiders succeeded in entering the town and made for the richest part of the bazaar. There they were met by fire from a police picket consisting of one Head Constable and four Constables, including Foot Constable Nawab Khan. The raiders were driven back, leaving one man dead. Repeated and determined attacks were made to overcome this picket, but the raiders only succeeded in sustaining further casualties and after an engagement lasting three hours had to abandon their dead comrade and retire. This picket was the key position in the defence of the bazaar and it was mainly due to the fine fight put up by the small police party that not a single shop in the bazaar was looted.

These awards are made for gallantry under regulation (*d*) (*i*) of the regulations governing the grant of the Indian Police Medal and consequently carry with them the special allowances admissible to officers of and below the rank of Inspector of Police.

No. 71-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officer :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
Islam-ud-Din, Foot Constable, No. 28, of the Hissar district.	On the 23rd December, 1939, Foot Constable Islam-ud-Din was one of a small party of police visiting a village named Burj Bhangu in the Hissar District, when information was received that two proclaimed offenders, both wanted for murder, had just left the village on a camel. Foot Constable Islam-ud-Din was on foot and unarmed, but he managed to borrow a horse and a shot gun and followed his Sub-Inspector who had gone in pursuit of the wanted men. The latter were brought to bay and took up a position from which they opened fire on the police. While the Sub-Inspector engaged the principal outlaw from the front, Foot Constable Islam-ud-Din opened fire from a flank, and by drawing fire on himself enabled the Sub-Inspector to rush the desperado, who then surrendered with his gun and ammunition. The second outlaw and a third man who was with him made of but were quickly captured. Throughout a well-organised operation Foot Constable Islam ud-Din, a young officer of three year's service, displayed determination and courage of a high order.

This award is made for gallantry under regulation (*d*) (*i*) of the regulations governing the grant of the Indian Police Medal and consequently carries with it the special allowance admissible to officers of and below the rank of Inspector of Police.

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 24th June, 1940.

No. D./C.-225-F.—Under the terms of the Government of India, Finance Department, notification No. F. 3 (26)-F.-32, dated the 10th August, 1932, the Government of India have the right to redeem the whole of the 5 per cent Loan, 1940-43, or any part of it, at par, on or after the 1st October, 1940, on giving three calendar months' notice in the Gazette of India. The Government of India notify accordingly that the whole of the 5 per cent Loan, 1940-43, will be repaid at par on the 1st October, 1940, with all interest due up to date. Interest will not accrue on the loan from and after the 1st October, 1940.

By order of the Governor-General in Council.

C. E. JONES,
Secretary to the Government of India.

The 27th June, 1940.

No. D./C.-475-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 14th June, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	8,36,87,000
Deposits :—		(b) Legal Tender in Burma only	22,55,000
(a) Government—		Rupee Coin	7,52,000
(1) Central Government of India.	6,47,86,000	Subsidiary Coin	4,05,000
(2) Government of Burma	1,29,64,000	Bills Purchased and Discounted :—	
(3) Other Government Accounts.	2,96,99,000	(a) Internal	—
		(b) External	—
(b) Banks	20,84,19,000	(c) Government Treasury Bills	3,47,41,000
(c) Others	1,33,20,000	Balances held abroad*	19,42,38,000
Bills payable	9,92,000	Loans and Advances to Governments	4,49,00,000
Other Liabilities	1,76,15,000	Other Loans and Advances	14,40,000
		Investments	7,20,22,000
		Other Assets	1,33,55,000
Rupees	44,77,95,000	Rupees	44,77,95,000

*Includes Cash and Short-term Securities.

Dated the 19th day of June, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 14th day of June, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	8,59,42,000		A.—Gold Coin and Bullion :—		
Notes in circulation :—			(a) Held in India	41,54,46,000	
(a) Legal Tender in India.	2,40,00,98,000		(b) Held outside India	2,86,98,000	
(b) Legal Tender in Burma only.	13,41,48,000		Sterling Securities	1,29,50,11,000	
			Total of A		1,73,91,55,000
			B.—Rupee Coin		39,50,69,000
			Government of India Rupee Securities.		48,59,64,000
			Internal Bills of Exchange and other commercial Paper.		—
Total Notes issued		2,62,01,88,000			
Total Liabilities		2,62,01,88,000	Total Assets		2,62,01,88,000

Ratio of Total of A to Liabilities : 65·375 per cent.

Dated the 19th day of June, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX ESTABLISHMENTS.

Simla, the 29th June, 1940.

No. 11-C. A.—In exercise of the powers conferred by subsection *(3)* of section 5 of the Indian Income-tax Act, 1922 (XI of 1922) the Central Government is pleased to make the following appointments of Assistant Commissioners of Income-tax in the Punjab, North-West Frontier and Delhi provinces :—

L. Asa Nand Kumar, Inspecting Assistant Commissioner, to be Appellate Assistant Commissioner, Delhi Range, with effect from the 7th June, 1940 *vice* Rai Sahib Ram Lal Bhalla.

Rai Sahib Ram Lal Bhalla, Appellate Assistant Commissioner of Income-tax, Delhi Range, to be Inspecting Assistant Commissioner of Income-tax, with effect from the 7th June, 1940, *vice* L. Asa Nand Kumar.

Malik Nazar Mohammed Khan, Appellate Assistant Commissioner of Income-tax, Rawalpindi Range, to be Inspecting Assistant Commissioner of Income-tax, with effect from the 18th June, 1940, *vice* Mr. Dalip Singh.

Mr. Dalip Singh, Inspecting Assistant Commissioner of Income-tax, to be Appellate Assistant Commissioner of Income-tax, Rawalpindi Range, with effect from the date he takes over charge, *vice* Malik Nazar Mohammad Khan.

K. K. CHETTUR,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

PRICE CONTROL.

Simla, the 29th June, 1940.

No. 501-Ind.-War (19)/40.—In exercise of the powers conferred by subsection *(4)* of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the power conferred on it by clause *(a)* of sub-rule *(2)* of rule 81, of the Defence of India Rules to provide by order for prohibiting the withholding from sale, either generally or to specified persons or classes of persons, of articles or things kept for sale, and for requiring articles or things kept for sale to be sold either generally or to specified persons or classes of persons or in specified circumstances, and the power conferred on it by clause *(f)* of the said sub-rule to provide for any incidental and supplementary matters for which it is expedient to provide for the purposes of an order made under clause *(a)* thereof, shall be exercisable also by any Provincial Government (including a Chief Commissioner) subject to the following conditions, namely :—

(1) The said powers shall be exercisable only in respect of the articles specified in the Schedule annexed to the notification of the Government of India in the Department of Commerce, No. 501-Ind.-War (11)/40, dated the 25th May, 1940.

(2) The said powers shall be exercised in accordance with such general instructions as may be issued from time to time by the Central Government.

A. H. LLOYD,

Secretary to the Government of India.

TRAINING SHIP.

New Delhi, the 29th June, 1940.

No. 151-M.II-(11)/39.—Mr. U. Kramet, M.A. (Cantab), Principal, deMontmorency College, Shahpur, Punjab, is appointed Head Master of the Indian Mercantile Marine Training Ship " Dufferin ", with effect from the 3rd June, 1940 and until further orders.

N. R. PILLAI,

Joint Secretary to the Government of India.

TREATIES (WAR).

Simla, the 29th June, 1940.

No. 66 (9)-Tr. (W)/40.—In exercise of the powers conferred by rule 105 of the Defence of India Rules, the Central Government has been pleased to appoint Mr. H. E. Towner as Inspector of Enemy Firms, Lahore, in place of Mr. H. L. Baker, with effect from the 1st June, 1940.

No. 66 (9)-Tr. (W)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government has been pleased to appoint Mr. H. E. Towner as Assistant Custodian of Enemy Property, Lahore, in place of Mr. H. L. Baker, with effect from the 1st June, 1940.

H. C. PRIOR,

Additional Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 29th June, 1940.

PART B.

No. 963.—In exercise of the powers conferred by subsection (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the ordinary election of a member of the Cantonment Board, Dalhousie, shall be held on the 26th July, 1940.

No. 964.—The following bye-laws for the regulation of the erection of temporary structures within the Jutogh Cantonment, framed by the Cantonment Board, Jutogh, in exercise of the powers conferred by subsection (*18*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government as required by subsection (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Jutogh Cantonment without the permission in writing of the Cantonment Board or the President, Cantonment Board, or the Executive Officer, as the circumstances require.
2. Any person committing a breach of the above bye-law shall, on conviction by a Magistrate, be punishable with fine which may extend to fifty rupees.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 29th June, 1940.

No. 293-O.R./6/39.—In the notification of the Government of India in the Defence Co-ordination Department, No. 293-O. R./2/39, dated the 22nd June, 1940, published at pages 894-95 of the Gazette of India, Part I, dated 22nd June, 1940, after the words and figures " September, 1939, namely :—", insert :—

" To t h entries in the Schedule annexed to the said notification, the following entries shall be added, namely :— "

No. 418-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After rule 60 of the said Rules, the following rules shall be inserted, namely :—

" 60-A. (*1*) The Central Government may, if it appears to it to be necessary or expedient so to do for the purpose of facilitating the protection of shipping or the efficient prosecution of war, by order require any vessel registered in British India to leave, or to keep away from, any area specified in the order, and any such order may make provision for such incidental and supplementary matters as appear to the Central Government to be necessary or expedient. Power exclude Indian vessels f[rom] particula[r] areas.

(2) If in the case of any vessel registered in British India an order under sub-rule (1) is contravened or not complied with, the master of the vessel and the owner or other person having the management thereof shall each be punishable with imprisonment for a term which may extend to five years and shall also be liable to fine."

No. 418-O. R./1/40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by rule 60-A of the Defence of India Rules shall be exercisable also by the Flag Officer Commanding, Royal Indian Navy, and by any Naval Officer in Charge.

No. 510-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules namely :—

In rule 92 of the said Rules, sub-rules (1) and (2) shall be re-numbered as sub-rules (2) and (3) respectively and before sub-rule (2) as so re-numbered, the following sub-rule shall be inserted, namely :—

" (1) The Central Government may by notified order direct the owners of any such foreign exchange as is specified in the order to make a return to the Reserve Bank of India within such period, and giving such particulars as to the foreign exchange, as may be specified in the order. "

No. 422-O. R./40.—In exercise of the powers conferred by rule 7 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Home Department, No. 21/114/39-Political (W.)-I, dated the 5th September, 1939, namely :—

In the Schedule annexed to the said notification, for the entries in column 3 against the entry " 44. Alexandra Dock ", the following entries shall be substituted, namely :—

" From the extreme North-East corner of Alexandra Dock basin by the shortest route to the iron fencing of the Ferry Wharf.

Thence along the iron fencing southerly to the sea wall of Alexandra Dock.

Thence along the sea wall of Nos. 20, 19 and 18 berths to the Outer Lock Gate.

Thence along the seaward face of the lock gate and continued by the shortest route to a point on the wall of the Docks opposite to Dougall Road.

Thence along the wall of the Docks northerly to the corner of the wall opposite Nicol Road.

Thence to the extreme south-west corner of Alexandra Dock basin.

Thence along the south and east walls of the basin to the extreme north-east corner. "

A. DEC. WILLIAMS,

Secretary to the Government of India.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JULY 12, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 1, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 1st June, 1940.

No. 5-I. T. C.-40.—The following further Open General Licence issued by the Central Government under the Commerce Department Notification No. 1-I. T. C./40, dated the 20th May, 1940, is published for general information :—

IMPORT TRADE CONTROL.

Open General Licence No. V.

In pursuance of Commerce Department Notification No. 1-I. T. C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import Cotton, raw (No. 26 in the Schedule to that Notification) from Egypt and Anglo-Egyptian Sudan, provided it has been produced in one or other of those territories.

2. This licence is without prejudice to the application of any other prohibition or regulation affecting the import of cotton, raw, that may be in force at the time when such goods are imported.

N. R. PILLAI,

Joint Secretary to the Government of India.

GGP

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 1, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 22nd June, 1940.

No. 7-A.-(4)/40.—In pursuance of rule 34 of the Auditor's Certificates Rules, 1932, the names of candidates who have been declared successful in the First Examination held under these rules in April 1940, are hereby published for general information :—

Serial No.	Roll No.	Name.	Serial No.	Roll No.	Name.
1	164	Anandam, M.	35	191	Jaggi, Diwan Chand.
2	53	Anand, Sudheshwar.	36	11	Jorapur, K. B.
3	6	Apte, C. K.	37	145	John, K. Henry.
4	193	Asthana, Keshava Chandra.	38	57	John, Verghese.
5	125	Balagangadharan, R.	39	170	Kapur, Siri Chand.
6	117	Balasubramani, M.	40	12	Kasbekar, M. S.
7	60	Bambawale, W. A.	41	180	Kaul, Manohar Nath.
8	71	Bandyopadhyay, Ajit Kumar.	42	153	Kesavan, A.
9	28	Barsivala, N. C.	43	13	Ketkar, D. R.
10	83	Basu, Arun Kumar.	44	183	Khanna, K. C.
11	78	Basu Mallik, Sambhu Nath.	45	208	Ko, Maung Ko.
12	100	Basu, Sunil Kumar.	46	165	Krishnamurthy, C.
13	7	Bhagwat, B. G.	47	159	Krishnamurthi, H.
14	91	Bhattacharjee, Sudhir Kumar.	48	173	Lachhman Das.
15	3	Bhatt, P. C.	49	126	Lakshminarayanan, C. P.
16	80	Biswas, Sudhir Kumar.	50	207	Leong, Cha Chu.
17	41	Borkar, Yeshwant Shantaram.	51	58	Madon, M. A.
18	10	Bosu, Harendra Nath.	52	16	Mama, Sorab G.
19	89	Brahmam, Nandamuru Venkata Taraka.	53	17	Master, P. K.
20	99	Das, Ramesh Chandra.	54	67	Minocher Homji, Ardeshir Rustomji.
21	94	De, Bejoy Krishna.	55	19	Mistry, A. F.
22	29	Desai, N. R.	56	95	Mitra, Devi Kumar.
23	88	Dey, Ananta Kumar.	57	190	Mohan, Raja Ram.
24	54	Dharmadhikari, V. G.	58	20	Mota, V. M.
25	101	Dutt, Shyamal Kumar.	59	32	Mukadum, Nariman Burjorji.
26	102	Francis, G.	60	73	Mukhopadhyay, Prakash Kumar.
27	111	Gangadharan, S.	61	98	Mukhopadhyay, Ranjit Kumar.
28	30	Gharaiya, K. T.	62	163	Murthy, Bhairy Suryanarayana.
29	56	Gheyara, F. K.	63	139	Nambiar, P. M. Kunhi Kannan.
30	68	Ghosh, Bimalendu.	64	109	Narayanan, S.
31	151	Gopalan, K.	65	138	Narasimhan, K.
32	66	Hassanandani, Harjasrai M.	66	154	Natarajan, C. A.
33	199	Jabbar, Abdul.	67	114	Narayanasami, A.
34	31	Jacobs W. Isac.	68	140	Narayanasankar, D.

Serial No.	Roll No.	Name.	Serial No.	Roll No.	Name.
69	171	Narayanaswamy, P. S.	88	124	Sethuraman, S. R.
70	209	Narayan, S. K.	89	35	Shah, Maganlal Gop li.
71	48	Nijasu'e, K. B.	90	25	Shah, Ranchhoddas Bahechardas.
72	33	Parelkar, D. B.	91	169	Sharma, Vishwa Nath.
73	74	Paruk, Cassim Ahmed.	92	55	Shetty, K. V.
74	206	Peacock, Reginald Edward.	93	36	Shroff, P. S.
75	34	Pirmohame', Ahmedali.	94	134	Srinivasan, R.
76	187	Qazilbash, Bootan Mirza.	95	51	Srinivas, R. S.
77	105	Raghupati, Sattiraju Venkata.	96	118	Subramanian, C. S.
78	167	Ramgarhia, Narindar Singh.	97	110	Subramanian, R. K.
79	113	Rangaswamy, D.	98	150	Sundaram, M. B.
80	133	Rao, T. Bhaskara.	99	200	Thein, Maung Hla.
81	1	Rao, V. K. Madhava.	100	11[illegible]	Vaidyanathan, S.
82	121	Rao, K. Venkoba.	101	157	Venkataraman, A. S.
83	156	Sambiah, P.	102	155	Venkataraman, M.
84	59	Sathe, S. G.	103	179	Venkataraman, M. R.
85	104	Sastry, Sur Venkata Subrahmanya.	104	178	Verma, R. K.
86	72	Sen, Dilip Kumar.	105	402	Yin, Moy Hong.
87	177	Seth, Bal Krishan.			

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 8, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

Simla, the 8th June, 1940.

No. 3-C-Cus.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to exempt the goods specified below from the duty leviable thereon under the Indian Tariff Act, 1934 (XXXII of 1934), namely :—

(*i*) All equipment certified by the Central or a Provincial Government, or by an Air Raid Precautions Committee constituted by, or with the approval of, the Central or a Provincial Government to be imported solely for purposes connected with an official scheme of air raid precautions ; and

(*ii*) All equipment, imported either direct or through an agent duly authorised in this behalf by St. John Ambulance Association or other Association recognized by the Central Government in this behalf and certified by that Association to be required for the purpose of giving instruction in air raid precautions.

M. SLADE,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 15. 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TRADING WITH ENEMY.

Simla, the 3rd June, 1940.

No. 1 (26)-E. T./40.—In exercise of the powers conferred by rule 101 of the Defence of India Rules, the Central Government is pleased to order that the Controller of Enemy Trading in India, Bombay, shall supervise the business of the firm known as the Bata Shoe Company, Limited, Calcutta, in order to secure compliance with the provisions of Part XV of the said Rules.

H. C. PRIOR,

Additional Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

Simla, the 22nd June, 1940.

No. 7-A.-(5)/40.—In pursuance of rule 34 of the Auditor's Certificates Rules, 1932, the names of candidates who have been declared successful in the Final Examination held under these rules in April 1940, are hereby published for general information :—

Serial No.	Roll No.	Name.	Serial No.	Roll No.	Name.
1	84	Aiyer, R. Krishna.	19	48	Khan, Ahmedkhan Badekhan.
2	2	Bagchi, Hironmoy.	20	1	Korke, Yeshwant Trimbak.
3	3	Balasubramanyan, V.	21	52	Kotre, Rudrappa Eswarappa.
4	35	Bamji, Homi Kaikhushroo Dorabjee.	22	51	Maiti, Asutosh.
5	4	Basu, Jagadish Chandra.	23	53	Modi, Narendra Harilal.
6	87	Battle, Edwin Victor.	24	65	Natarajan, P.
7	37	Bh rgava, Maheshnarain.	25	54	Nicholson, Jehangir K. S.
8	38	Bulsara, Firoz Kaikhushroo.	26	67	Rajagopalan, R.
9	9	Chattopadhyay, Sati Nath.	27	57	Raman, Nagaswamy Sundara.
10	10	Chaudhuri, Rathi Bhushan.	28	29	Roy, Subodh Ranjan.
11	14	Dutta, Amarendra Mohan.	29	31	Sen, Ahindra Nath.
12	40	Desai, Dinkar Sakharam.	30	33	Sen, Sakti Sankar.
13	16	Ghose, Sailen.	31	34	Sengupta, Sisir Kumar.
14	17	Ghosh, Ajit Kumar.	32	60	Subedar, Nariman Merwanji.
15	77	Gupta, Jamna Pershad.	33	73	Subbaramaiah, Poobiraju.
16	44	Joshi, Mahendra Kumar Lalshanker.	34	71	Srinivasan, Udamalpet Hanumantharao.
17	45	Joshi, Rajaram Durgashankar.			
18	47	Karkaria, Pestonji Jehangirji.	35	75	Veeraraghavan, N. N.

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, WEDNESDAY, JULY 3, 1940.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 3rd July, 1940.

No. 13-W.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), as applied to the Gilgit Sub-division and in supersession of the notification of the Political Department, No. 23-W., dated the 19th September, 1939, the Crown Representative is pleased to direct that the powers conferred on him by clause (*b*) of sub-rule (*2*) of rule 81 of the Defence of India Rules, as applied to the said Sub-division, to provide by order for controlling the prices at which the articles specified in the schedule annexed hereto may be sold otherwise than in a primary wholesale market, and the powers conferred on him by clause (*f*) of the said sub-rule to provide for any incidental and supplementary matters for which it is expedient to provide for the purposes of an order made under clause (*b*) thereof, shall be exercisable also by the Political Agent, Gilgit, in respect of the said Sub-division, subject to the following conditions, namely :—

(1) The said powers shall, in respect of any imported articles other than salt kerosene oil and medicines, be exercisable only with the previous sanction of the Crown Representative.

(2) The said powers shall be exercised in accordance with such general instructions as may be issued from time to time by the Crown Representative.

SCHEDULE.

Grains, pulses and floor.

Gur.

Milk and ghee.

Vegetable oils.

Chillies, turmeric and onions.

Salt.

Dhuties, lungis, saries and shirtings of Indian manufacture, woven from yarn of counts not exceeding 20s. in the warp or the weft.

Kerosene oil.

Charcoal, steam coal and fire wood.

Matches.

Medicines.

Household soap.

Fodder bran, pollard and oilcakes.

C. G. HERBERT,

Secretary to His Excellency the Crown Representative.

GOVERNMENT OF INDIA.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 3rd July, 1940.

No. 14-W.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), as applied to the tribal areas beyond the western and Northern boundaries of the North-West Frontier Province, and in supersession of the notification of the Government of India in the External Affairs Department, No. 17-W., dated the 23rd September, 1939, the Central Government is pleased to direct that the powers conferred on it by clause (*b*) of sub-rule (*2*) of rule 81 of the Defence of India Rules, as applied to the said areas, to provide by order for controlling the prices at which the articles specified in the Schedule annexed hereto may be sold otherwise

than in a primary wholesale market, and the powers conferred on it by clause (*f*) of the said sub-rule to provide for any incidental and supplementary matters for which it is expedient to provide for the purposes of an order made under clause (*b*) thereof, shall, in respect of the said areas, be exercisable also by the Agent to the Governor-General exercising jurisdiction in the said areas, subject to the following conditions, namely :—

(1) The said powers shall, in respect of any imported articles other than salt, kerosene oil and medicines, be exercisable only with the previous sanction of the Central Government.

(2) The said powers shall be exercised in accordance with such general instructions as may be issued from time to time by the Central Government.

SCHEDULE.

Grains, pulses and flour.

Gur.

Milk and ghee.

Vegetable oils.

Chillies, turmeric and onions.

Salt.

Dhuties, lungis, saris and shirtings of Indian manufacture, woven from yarn of counts not exceeding 20s. in the warp or the weft.

Kerosene oil.

Charcoal, steam coal and firewood.

Matches.

Medicines.

Household soap.

Fodder, bran, pollard and oilcakes.

O. K. CAROE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JULY 6, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 4th July, 1940.

No. D./C.-573-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 21st June, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up — —	5,00,00,000	Notes—	
Reserve Fund — —	5,00,00,000	(a) Legal Tender in India —	9,19,32,000
Deposits :—		(b) Legal Tender in Burma only —	21,83,000
(a) Government—		Rupee Coin — — —	8,28,000
(1) Central Government of India.	5,42,35,000	Subsidiary Coin — — —	3,92,000
(2) Government of Burma —	1,78,40,000	Bills Purchased and Discounted :—	
(3) Other Government Accounts.	3,24,74,000	(a) Internal — —	—
(b) Banks — —	23,47,18,000	(b) External — —	—
(c) Others — —	1,37,80,000	(c) Government Treasury Bills —	3,70,84,000
Bills payable — —	10,82,000	Balances held abroad* — —	20,31,67,000
Other Liabilities — —	1,22,33,000	Loans and Advances to Governments	4,39,00,000
		Other Loans and Advances — —	14,68,000
		Investments — — —	7,18,11,000
		Other Assets — — —	1,35,97,000
Rupees —	46,63,62,000	Rupees —	46,63,62,000

*Includes Cash and Short-term Securities.

Dated the 26th day of June, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 21st June, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	9,41,15,000		A.—Gold Coin and Bullion :—		
			(a) Held in India ..	41,54,46,000	
			(b) Held outside India	2,86,98,000	
Notes in circulation :—			Sterling Securities ..	1,29,50,11,000	
(a) Legal Tender in India.	2,35,15,15,000		Total of A ..	..	1,73,91, 55,000
			B.—Rupee Coin ..	..	35,10,98,000
(b) Legal Tender in Burma only.	13,05,94,000		Government of India Rupee Securities.	..	48,59,71,000
			Internal Bills of Exchange and other commercial Paper.	..	..
Total Notes issued ..		2,57,62,24,000			
Total Liabilities ..		2,57,62,24,000	Total Assets	..	2,57,62,24,000

Ratio of Total of A to Liabilities : 67·508 per cent.

Dated the 26th day of June, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 6th July, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 999.—The following bye-laws for regulating the use or occupation of any street or place by itinerant vendors in the Murree Cantonment, framed by the Cantonment Board, Murree, in exercise of the powers conferred by clause (*13*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. No itinerant vendor, hawker, pedlar or other persons shall use or occupy any street or public place for the sale of articles or the exercise of any calling or the setting up of any booth or stall within the limits of the Cantonment without obtaining the written permission of the Executive Officer and without the payment of the fee prescribed in this behalf in bye-law 3.

2. The written permission granted to any person under bye-law 1 shall specify the part of the Cantonment which such persons may use or occupy for the sale of articles, or the exercise of his calling, or setting up of a booth or stall.

3. Fees at the following rates shall be charged for the use or occupation of any portion of a street or public place for which permission has been granted under bye-law 1 :—

(a) For erecting a booth or stall or otherwise for any of the purposes stated in bye-law 1.	Such fees as the Cantt. Board may fix having regard to the situation and measurement of the site.
(b) For hawkers of fruits and vegetables ..	Rs. 3 per year or part thereof.
(c) For hawkers of other articles ..	Rs. 3 per year or part thereof.

4. Every stall, booth or erection shall be of such measurements as the Executive Officer may consider suitable with regard to the site proposed to be occupied.

5. Every person to whom permission is granted under bye-law 1 shall keep his premises in a clean and sanitary condition and shall carry out all instructions given by the Executive Officer as regards cleanliness and sanitation.

6. The permission granted under bye-law (1) may be suspended or cancelled by the Executive Officer, if, in his opinion, there has been any breach of these bye-laws or if his instructions have not been carried out to his satisfaction. No compensation shall be payable for such suspension or cancellation of the permission.

7. Any person committing a breach of any of these bye-laws shall, on conviction by a magistrate, be punishable with fine which may extend to one hundred rupees, and, in the case of a continuing breach, with an additional fine which may extend to twenty-five rupees for every day during which such breach continues after conviction for the first such breach.

No. 1000.—The following draft of certain rules regulating the division of Rawalpindi Cantonment into wards for the purpose of holding elections in the said Cantonment and the determination of members to be elected by each ward, which it is proposed to make in exercise of the powers conferred by clauses (*a*) and (*b*) of section 31 of the Cantonments Act, 1924 (II of 1924), and in supersession of the notification of the Government of the Punjab, No. 24921, dated the 8th November, 1924, is published, as required by the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 6th August, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Rules.

1. The Rawalpindi Cantonment shall be divided into seven wards as described in the Schedule hereto annexed.

2. The number of members to be elected by each of the seven wards shall be one.

Schedule.

Ward No. *Boundaries.*

1. *North.*—Cantonment Boundary Pillars Nos. 34 to 47.

East.—Cantonment Boundary Pillars Nos. 47 to 53.

South.—Cantonment Boundary Pillars Nos. 53 to 54.

Land north of Railway line between Boundary Pillar No. 29 and Murree Road Bridge.

West.—Cantonment Boundary Pillars Nos. 34 to 29.

East of Mayo Road from Boundary Pillar No. 54 to Murree Road Railway Bridge.

2. *North.*—Railway street between Cantonment Boundary Pillars Nos. 26 and 27 corner of Durand Road, south of the Railway lines.

East.—Corner of Durand Road and Sadar Bazar Boundary Pillars Nos. 22 to 9.

South.—Sadar Bazar Boundary Pillar No. 9 at Cross roads Dalho usie Road and Massy Street, and Massy Street.

West.—Massy Street and Bean Street up to Sadar Bazar Boundary Pillar No. 26.

3. *North.*—Sadar Bazar Boundary Pillar No. 1 to Cantonment Boundary Pillar No. 26 on Railway Street.

East.—Cantonment Boundary Pillar No. 26, the whole length of Bean and Massy Streets.

South.—Line drawn through Sadar Bazar Boundary Pillars Nos. 5 to 9 excluding all buildings east of Massy Street.

West.—Cantonment Boundary Pillars Nos. 1 to 5 on Ellenborough Road.

4. *North.*—South of Railway lines between Bakery Road Bridge and Murree Road Bridge and Sadar Bazar Boundary Pillars from 5 to 9.

East.—Mayo Road, between Murree Road Bridge and Cantonment Boundary Pillars Nos. 54, 55, 56, 57 and 58.

South.—Napier Road between Cantonment Boundary Pillar No. 58 and Victoria Road.

Victoria Road as far as South Road.

Ward No. *Boundaries.*

South Road, Dalhousie Road between South Road and corner of Sand's Home School Road between Dalhousie Road and Ellenborough Road.

West.—Ellenborough Road between School Road and Sadar Bazar Boundary Pillar No. 5.

Corner of Massy Street and Dalhousie Road.

Sadar Bazar Boundary Pillars Nos. 9 to 22.

5. *North.*—Napier Road between Central Road, West and Cantonment Boundary Pillar No. 59.

East.—Cantonment Boundary Pillars Nos. 59 to 67.

South.—Straight line through Cantonment Boundary Pillar No. 68 and Central Bazar Road, B. I. Bazar to Range Road south of Family Hospital.

West.—Central Road west from Napier Road to Range Road at south-west corner of Family Hospital.

And Chaklala Cantonment from Boundary Pillars Nos. 1 to 62 (Notification of the Government of the Punjab in the Home Department No. 259C6, dated the 19th October, 1927).

6. *North.*—From south-west corner of Family Hospital on Range Road to Cantonment Boundary Pillar No. 68.

East.—From Cantonment Boundary Pillars Nos. 68 to 77 Jhelum Road.

South.—Cantonment Boundary Pillars Nos. 77 to 106 on Range Road.

West.—Range Road between Cantonment Boundary Pillar No. 106 and south-west corner of Family Hospital.

7. *North.*—Cantonment Boundary Pillar No. 24 along the Cantonment Boundary as far as Railway Boundary Pillar No. R/5 on Ellenborough Road.

East.—Railway Boundary Pillar No. 5 on Ellenborough Road to School Road, School Road to Dalhousie Road, Dalhousie Road to South Road, South Road to Victoria Road, Victoria Road from South Road to Napier Road.

Central Road, West to Range Road to Cantonment Boundary Pillar No. 106.

South.—Cantonment Boundary Pillar No. 106 to Cantonment Boundary Pillar No. 138. Cantonment Boundary Pillars Nos. 1 to 22.

West.—Cantonment Boundary Pillars Nos. 22 to 24.

No. 1004.—In exercise of the powers conferred by subsection (1) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the ordinary election of a member of the Cantonment Board, Campbellpore, shall be held on the 20th August, 1940.

No. 1005.—Whereas Maj. F. W. S. Watkins, O.B.E., Scinde Horse, a nominated member of the Ferozepore Cantonment Board, has failed to make the oath or affirmation required under subsection (*1*) of section 18 of the Cantonments Act, 1924 (II of 1924):

Now, therefore, in exercise of the powers conferred by subsection (*2*) of the said section, the Central Government is pleased to declare his seat to be vacant.

No. 1006.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the removal by the Central Government of Maj. F. W. S. Watkins, O.B.E., Scinde Horse, from the membership of the said Cantonment Board.

No. 1007.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. J. H. Taylor, Probyn's Horse, as a member of the Cantonment Board, Ferozepore, *vice* Maj. F. W. S. Watkins, O.B.E., Scinde Horse, removed.

No. 1008.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of the following persons as members of the Ferozepore Cantonment Board :—

Raizada L. Rajindar Pershad.
Khan Mohd. Umar Khan.
L. Hira Nand Sethi.
L. Kishan Lal, B.A., LL.B.
L. Sant Lal, B.A., LL.B.
Ch. Sardar Khan.
Sh. Mohd. Shafi Qadri.

No. 1010.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Lahore, by reason of the acceptance by the Central Government of the resignation of Maj. A. G. Campbell, 10/8 Punjab R.

No. 1011.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. W. Gracie, 1/8 Punjab R., as a member of the Cantonment Board, Lahore, *vice* Maj. A. G. Campbell, 10/8 Punjab R., resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, JULY 8, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 8th July, 1940.

No. 65-C. W. (96)/40.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C.W. (9)/40, dated the 15th May, 1940. namely :—

In part D of the Schedule annexed to the said notification, after item 5, the following item shall be inserted, namely :—

"6. Diamonds."

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, JULY 8, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINTAION DEPARTMENT.

NOTIFICATIONS.

Simla, the 8th July, 1940.

No. 507-OR./40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by rule 80 of the Defence of India Rules shall be exercisable also by the Collector of the Attock district in the Punjab within the limits of the said district.

No. 516-OR./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In clause (*b*) of sub-rule (*1*) of rule 54 of the said Rules, for the words "carrying or possession", the words "carrying, possession or sale" shall be substituted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JULY 19, 1940

PART II.

FROM "THE GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 15, 1940.

DEPARTMENT OF COMMERCE.

RESOLUTION.

Simla, the 10th June, 1940.

No. 260-T.—The Government of India have already announced that they are prepared to consider the question of assuring specified industries, the starting of which is considered essential under conditions created by the war, of such measures of protection against unfair competition from outside India after the war as may be necessary to enable them to continue their existence. A request for such an assurance has been received from a firm anxious to re-open a factory for the manufacture of steel pipes and tubes up to a nominal bore of four inches. In view of the fact that such pipes and tubes are largely used in connection with water supplies, the maintenance of which is of great importance to Government Departments, including the Defence Department, the Government of India have decided to give the desired assurance to all who wish to undertake their manufacture. It is understood that the pipes and tubes in question are likely to be made from imported steel in present conditions and the assurance given will hold good even though imported steel may continue to be used for the purpose until such time as supplies of indigenous steel become available.

ORDER.—Ordered that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Departments of the Government of India (including Financial Adviser, Military Finance and Financial Adviser Communications), the Political Department, the private and Military Secretaries to His Excellency the Viceroy, all Heads of Departments and officers subordinate to the Department of Commerce, the Auditor-General, the Chief Auditor, Indian Stores Department, the High Commissioner for India, His Majesty's Trade Commissioner in India,

the Canadian Trade Commissioner in India, all the Chambers of Commerce and Associations and the French Trade Commissioner in India, Burma and Ceylon.

Ordered also, that the Resolution be published in the *Gazette of India* for general information.

A. H. LLOYD,

Secretary to the Government of India.

FROM " THE GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, WEDNESDAY, JULY 10, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 10th July, 1940.

No. 54-OR/15/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department, No. 54-OR/9/39, dated the 9th May, 1940, shall be further varied by inserting the names and addresses specified in the Schedule hereto annexed.

SCHEDULE.

Argentina.

Banque Francaise et Italienne pour l'Amerique du Sud S. A. — Buenos Aires.

Brazil.

Banque Francaise et Italienne pour l'Amerique du Sud S. A. — Rio de Janeiro.

Chile.

Banque Francaise et Italienne pour l'Amerique du Sud S. A. — Santiago.

Colombia.

Banque Francaise et Italienne pour l'Amerique du Sud S. A. — Bogota.

Hungary.

Magyarolasz Bank R. T. .. .. Budapest.

Mesopotamia.

Banca di Roma .. .. .. Baghdad.

Uruguay.

Banque Francaise et Italienne pour l'Amerique du Sud S. A. — Montevideo.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM " THE GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, THURSDAY, JULY 11, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 11th July, 1940.

No. D./C-615-F.—In exercise of the powers conferred by sub-rule (2) of Rule 94 of the Defence of India Rules it is hereby ordered by the Central Government that all persons in British India who are the owners of any securities in respect of which the principal interest or dividends are payable in the currency of the United States of America or in respect of which the owner has an option to require the payment of principal interest or dividends in the currency of the United States of America shall, before the expiration of

one month from the date of this Order, make a return to the Reserve Bank of India (on a form which may be obtained from any office of the Reserve Bank of India or from any person authorised by the Reserve Bank of India to deal in foreign exchange in British India) giving the following particulars with respect to those securities, that is to say,

(*a*) the full name and address of the owner by whom or on whose behalf the return is made,

(*b*) a description of the security in full including particulars as to whether it is a bearer bond, registered or inscribed stock, etc.,

(*c*) the nominal amount of the security,

(*d*) whether the security is free or encumbered and if the latter, full details of the nature of the encumbrance including the amount of loan or advance, if any, which has been taken against the security and the currency in which and the name and address of person from whom it has been taken,

(*e*) the place in which and the name of the person with whom the security is deposited,

(*f*) the full name and address of the person for whose account the security is held (if other than the owner making the return).

Provided that the Reserve Bank of India may by general or special order exempt ny person or class of persons from making the return.

P. R. RAU,

Addl. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, SATURDAY, JULY 13, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 13th July, 1940.

No. 327-OR/40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred upon it by clause (*a*) of sub-rule (1) of rule 52 of the Defence of India Rules shall, within the military and air force stations specified in the Schedule hereto annexed, be exercisable also by the Officer Commanding the station.

SCHEDULE.

Ambala.	Jhelum.
Amritsar.	Jullundur.
Aruvankadu.	Jutogh.
Bakloh.	Kasauli.
Bara Gali and Kalabagh.	Khyra Gali.
Barian.	Kuldana.
Barrackpore.	Lahore.
Campbellpore.	Lower Barian.
Cannanore.	Lower Topa.
Chaklala.	Mona.
Chittagong.	Multan.
Comilla.	Murree.

Dagshai.

Dalhousie.

Delhi (Cantonment).

Dharamsala.

Ferozepore.

Gharial.

Ghora Dakka and Khauspur.

Hyderabad (Sind).

Poona and Kirkee.

Rawalpindi.

Sabathu.

Sargodha.

Sialkot.

Sukkur.

Sunnybank.

Upper Barian.

Upper Topa.

L. J. D. WAKELY,

Under-Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, SATURDAY, JULY 13, 1940.

POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 13th July, 1940.

No. 16-W.—In exercise of the powers conferred by sub-rule (2) of rule 94 of the Defence of India Rules, as applied to certain areas in Indian States, to the British Reserve in Manipur, and to the Khasi States, including the Shillong Administered Areas, the Crown Representative is pleased to order that all persons in the said areas, Reserve and States who are the owners of any securities in respect of which the principal interest or dividends are payable in the currency of the United States of America or in respect of which the owner has an option to require the payment of principal interest or dividends in the currency of the United States of America shall, before the expiration of one month from the date of this Order, make a return to the Reserve Bank of India on a form which may be obtained from any office of the Reserve Bank of India or from any person authorised by the Reserve Bank of India to deal in foreign exchange in the said areas, Reserve and States) giving the following particulars with respect to those securities, that is to say :—

(*a*) the full name and address of the owner by whom or on whose behalf the return is made,

(*b*) a description of the security in full including particulars as to whether it is a bearer bond, registered to inscribed stock, etc.,

(*c*) the nominal amount of the security,

(*d*) whether the security is free or encumbered and if the latter, full details of the nature of the encumbrance including the amount of loan or advance, if any, which has been taken against the security and the currency in which and the name and address of person from whom it has been taken,

(*e*) the place in which and the name of the person with whom the security is deposited,

(*f*) the full name and address of the person for whose account the security is held (if other than the owner making the return).

Provided that the Reserve Bank of India may by general or special order exempt any person or class of persons from making the return.

C. G. HERBERT,

Secretary to his Excellency
the Crown Representative.

FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, JULY 13, 1940.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

Simla, the 10th July, 1940.

No. 40/18/40.—Mr. Ghulam Ahmed, Indian Police, is confirmed in his appointment as Assistant Director, Intelligence Bureau, Home Department, Government of India, with effect from the 16th October, 1939.

J. N. TALUKDAR,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 10th July, 1940.

No. D./C.-686-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 28th June, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ..	8,77,04,000
Deposits—		(b) Legal Tender in Burma only ..	24,70,000
(a) Government—		Rupee Coin	8,53,000
(1) Central Government of India.	6,72,02,000	Subsidiary coin	3,61,000
		Bills purchased and discounted :—	
(2) Government of Burma ..	1,48,00,000	(a) Internal	
(3) Other Government Accounts.	4,03,53,000	(b) External	
(b) Banks ..	20,88,10,000	(c) Government Treasury Bills ..	4,08,98,000
(c) Others	1,13,31,000	Balances held abroad*	22,15,53,000
Bills payable	9,20,000	Loans and Advances to Governments ..	10,00,000
Other Liabilities	1,01,65,000	Other Loans and Advances	14,68,000
		Investments	8,43,89,000
		Other Assets	1,28,85,000
Rupees ..	45,35,81,000	Rupees ..	45,35,81,000

*Includes Cash and Short-term Securities.

J. B. TAYLOR,

Dated the 3rd day of July, 1940. Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act 1934, for the week ended the 28th day of June, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	9,01,74,000		A.—Gold Coin and Bullion :—		
			(a) Held in India ..	41,54,46,000	
			(b) Held outside India	2,86,98,000	
Notes in circulation ;—			Sterling Securities ..	1,29,50,11,000	
(a) Legal Tender in India.	2,34,29,28,000		Total of A	..	1,73,91,55,000
			B.—Rupee Coin ..	..	33,44,81,000
			Government of India Rupee Securities.	..	48,59,85,000
(b) Legal Tender in Burma only.	12,65,19,000		Internal Bills of Exchange and other commercial paper.	..	..
Total Notes issued		2,55,96,21,000			
Total Liabilities		.. 2,55,96,21,000	Total Assets	..	2,55,96,21,000

Ratio of Total of A to Liabilities : 67·946 per cent.

J. B. TAYLOR,

Dated the 3rd day of July, 1940.

Governor.

C. E. JONES,

Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 13th July, 1940.

No. 6-D.—In exercise of the powers conferred by subsection (*1*) of section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government is pleased to direct that the exemption conferred by the notification of the Government of India in the Finance Department No. 148-S., dated the 28th May, 1923, shall cease to have effect with regard to assessments made for the year 1940-41 and onwards.

J. F. SHEEHY,

Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 13th July, 1940.

No. 7-I-T-C./40.—The following Open General Licence issued by the Central Government under the Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, in supersession of Open General Licence No. II, published with this Department Notification No. 3-I.T.C./40, dated the 20th May, 1940, is published for general information :—

" IMPORT TRADE CONTROL.

Open General Licence No. II.

In pursuance of Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import until further notice—

(*a*) from Burma any of the goods specified in the Schedule to the said notification [not being goods previously imported into Burma from places

outside the British Empire, or, in the case of goods excepted from part (*b*) of this licence, from places outside Burma];

(*b*) from any other place in the British Empire including Mandated Territories, except Hong Kong, any of the goods specified in the Schedule to the said notification (not being goods previously imported into such place from a place outside the British Empire except those covered by the following entries in that Schedule :—

No. 6 (jams, etc.); No. 13 (proprietary and patent medicines); No. 22 (rubber goods); No. 25 (stationery); and Nos. 56, 57 and 58 (motor vehicles).

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported."

No. 8-I.T.C./40.—The following further Open General Licence issued by the Central Government under the Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, is published for general information :—

IMPORT TRADE CONTROL.

Open General Licence No. VII.

In pursuance of Commerce Department notification No. 1-I-T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import 'rubber lined fire hose' from any country.

2. This licence is without prejudice to the application to any goods of any prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

A. H. LLOYD,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 13th July, 1940.

No. 382-O.R./1/40.—In the Schedule annexed to the notification of the Government of India in the Home Department, No. 21/114/39-Political (W.)-I, dated the 5th September, 1939, published at pages 227-228 of the *Gazette of India, Extraordinary*, dated the 5th September, 1939, in the second column against the entry "22 Indian Radio and Cable Communications Company Wireless Receiving Station" *for* the entry "Kirkee", *substitute* "Dighi Village, near Kirkee".

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

Simla, the 9th July, 1940.

No. W28 (3)/39.—In exercise of the powers conferred by section 5 of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Aircraft Rules, 1937, namely :—

I. After rule 7 of the said Rules, the following rule shall be inserted, namely :—

" *7 A. Prohibition of carriage of persons without passports.*

(1) No person in charge of any aircraft shall allow such aircraft to enter British India from a place outside India unless all persons on board the aircraft are in possession of vaild passports as required by rules for the time being in force made under the Indian Passport Act, 1920 (XXXIV of 1920).

(2) Where an aircraft is brought into British India in contravention of sub-rule (1), any authority empowered by the Central Government, generally or specially, in this behalf may direct the owner or the person in charge of the aircraft to take on board and remove from British India, or otherwise arrange for the immediate removal from British India of the person or persons without valid passports, and the owner, or as the case may be, the person in charge, of the aircraft shall comply with such directions ".

II. In Schedule VI appended to the said Rules, for the entries in the first and second columns relating to " 14 *Prohibited Carriage.* ", the following entries shall be substituted, namely :—

" *14. Prohibited Carriage.—*

A. *Passengers.*

(1) Carriage into British India of persons without valid passports.	7 A (1)
(2) Failure to obey directions of empowered authority to transport out of British India persons who have been carried without valid passports.	7 A (2)

B. *Articles.*

Unauthorised carriage on aircraft of certain articles	8 "

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 10th July, 1940.

No. M-1262.—In exercise of the powers conferred by sub-rule (1) of rule 55 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Premises (Fire Protection) Order, 1940, namely :—

In clause 12 of the said Order, for the words " Central Government " the words " Chief Inspector " shall be substituted.

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

694 CS—986—18.7.40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JULY 26, 1940.

PART II.

FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, JUNE 15, 1940.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

Simla, the 15th June, 1940.

No. 4-C.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into British India by sea or land of monkeys.

M. SLADE,

Joint Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 22, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 22nd June, 1940.

No. 243-(11)-Tr. (I. E. R.)/39.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to declare that the permissible maximum net export of dry rubber from British India for the third and fourth quarters of 1940 shall be 3,550 tons for each quarter.

H. C. PRIOR,

Addl. Secretary to the Government of India.

COMMERCE—WAR.

Simla, the 22nd June, 1940.

No. 6-I.-T.-C./40.—The following further Open General Licence issued by the Central Government under the Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, is published for general information :—

IMPORT TRADE CONTROL.

Open General Licence No. VI.

In pursuance of Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import from Iraq, Muscat, Bahrain, Kuwait, and the Trucial Shaikhdoms, until further notice, any of the goods specified in the Schedule to that notification and enumerated in the following list (not being goods previously imported into such place from a place outside the British Empire and outside any other of the territories above-mentioned) :—

No. in Schedule.	*Name of article.*
2	Fruits.
45	Pearls, unset.

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

N. R. PILLAI,

Joint Secretary to the Government of India.

TREATIES (WAR).

Simla, the 22nd June, 1940.

No. 74-(2)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, movable and immovable, belonging to, or held by, or managed on behalf of the enemy firm of E. F. Messerschmidt and Company, Bombay, or any of its branches shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Addl. Secretary to the Government of India.

RESOLUTION.

TARIFFS.

Simla, the 22nd June, 1940.

No. 458-T. (1)/40.—In their Commerce Department Resolution No. 458-T. (14), dated the 22nd June, 1935, the Government of India decided to afford the glass manufacturing industry in India a certain measure of relief by exempting imported soda ash from duty. This concession was sanctioned for a period of three years in the first instance and was extended up to the 22nd June, 1940, under the Commerce Department Resolution No. 458-T. (1), dated the 16th April, 1938.

2. The production of soda ash on a commercial scale has not yet developed in India but two industrial concerns have made considerable progress with their schemes for the production of indigenous soda ash on a large scale. In the meantime the arrangements announced in paragraph 5 of the Resolution, dated the 22nd June, 1935, are being con-

tinued for a further period of two years or (if this is earlier) until the Government of India are satisfied that soda ash in commercial quantities is being produced in India. The situation will then be further reviewed.

ORDERED that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Departments of the Government of India (including Financial Adviser, Military Finance and Financial Adviser, Communications), the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, all heads of Departments and officers subordinate to the Department of Commerce, the Central Board of Revenue, the Auditor General, the Chief Auditor, Indian Stores Department, the High Commissioner for India, His Majesty's Trade Commissioner in India, the Canadian Trade Commissioner in India, all the Chambers of Commerce and Associations, the French Trade Commissioner in India, Burma and Ceylon and the Government of Burma.

ORDERED also, that the Resolution be published in the *Gazette of India* for general information.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 29, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 25th June, 1940.

No. 49 (23)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Department of Commerce No. 49 (23)-Tr. (W.)/40, dated the 14th June, 1940, the Central Government is pleased to direct that—

(1) all property in British India, movable or immovable, belonging to, or held by, or managed on behalf of, any body of persons constituted or incorporated in any enemy territory as defined in sub-rule (*2*) of rule 2 of the said Rules and under the control of an Indian branch of that body for the time being carrying on business in India shall vest in the Custodian of Enemy Property for British India ;

(2) in respect of the property of a body of persons which has been vested as aforesaid, the said Custodian shall have power to delegate to any Branch Manager of the said body of persons all or any of the powers exercisable by him under sub-paragraph (2) of paragraph 4 of the Enemy Property (Custody and Registration) Order 1939.

Simla, the 27th June, 1940.

No. 43 (11)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, movable and immovable, belonging to, or held by, or managed on behalf of the enemy firms specified in the Schedule hereto annexed shall vest in the Custodian of Enemy Property for British India.

Schedule.

(1) Mr. Piscopo Giuseppe, Cloth dealer, Simla.

(2) Mr. A. Massa, Dentist, 84, The Mall, Simla.

(3) Ritz Hotel, Churchgate Reclamation, Bombay.

H. C. PRIOR,

Addl. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 29, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 27th June, 1940.

No. M.-1122.—In exercise of the powers conferred by subsection (*1*) of section 4 of the Indian Mines Act, 1923 (IV of 1923), the Central Government is pleased to appoint Mr. N. N. Sen Gupta, M.Sc., Tech. (Manchester), A.M.I.E., to be an Inspector of Mines.

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, TUESDAY, JULY 16, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 16th July, 1940.

No. 65-C. W.-(58 /40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the export to any place in Algeria, Tunis or French Morocco of any goods other than goods of the description specified in the Schedule annexed to the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, unless they are covered by a special permit issued by the Central Government in the Department of Commerce.

A. H. LLOYD,

Secretary to the Government of India.

FROM "THE GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY, JULY 17, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 17th July, 1940.

No. 324-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For sub-rule (*1*) of rule 66 of the said Rules, the following shall be substituted, namely :—

"(*1*) The Central Government may by order in writing requisition—

(*a*) any vessel in British India or anything on board a vessel in British India ;

(*b*) any vessel registered in British India, or anything on board such vessel, wherever such vessel may be ;

and may make such further orders as appear to the Central Government to be necessary or expedient in connection with the requitsioning :

Provided that the preceding provisions of this rule shall not authorise the requisitioning of any vessel registered in the United Kingdom or in any Dominion within the meaning of the Statute of Westminster, 1931, or of anything on board such vessel."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JULY 20, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 18th July, 1940.

No. D/C-767-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 5th July, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(*a*) Legal Tender in India ..	9,52,50,000
Deposits—		(*b*) Legal Tender in Burma only ..	17,61,000
(*a*) Government—		Rupee Coin	7,86,000
(1) Central Government of India.	4,48,66,000	Subsidiary coin	3,36,000
		Bills purchased and discounted :—	
(2) Government of Burma ..	1,02,91,000	(*a*) Internal	..
(3) Other Government Accounts.	4,88,35,000	(*b*) External	..
(*b*) Banks ..	23,96,69,000	(*c*) Government Treasury Bills ..	4,60,59,000
(*c*) Others	1,54,96,000	Balances held abroad*	17,00,80,000
Bills payable	12,25,000	Loans and Advances to Governments ..	5,85,00,000
Other Liabilities	93,78,000	Other Loans and Advances	11,45,00—
		Investments	7,70,85,0000
		Other Assets	1,87,28,000
Rupees ..	46,97,60,000	Rupees ..	46,97,60,000

*Includes Cash and Short-term Securities.

J. B. TAYLOR,
Governor.

Dated the 10th day of July, 1940.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act 1934, for the week ended the 5th day of July, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	9,70,11,000		A.—Gold Coin and Bullion :—		
			(*a*) Held in India ..	44,41,43,000	
			(*b*) Held outside India	..	
Notes in circulation ;—			Sterling Securities ..	1,31,50,11,000	
(*a*) Legal Tender in India.	2,34,99,78,000		Total of A ..		1,75,91,54,000
			B.—Rupee Coin		32,11,54,000
			Government of India Rupee Securities. ..		49,59,66,000
(*b*) Legal Tender in Burma only.	12,92,85,000		Internal Bills of Exchange and other commercial Paper. ..		..
Total Notes issued		2,57,62,74,000			
Total Liabilities ..		2,57,62,74,000	Total Assets ..		2,57,62,74,000

Ratio of Total of A to Liabilities : 68·283 per cent.

J. B. TAYLOR,
Governor.

Dated the 10th day of July, 1940.

C. E. JONES,
Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

Simla, the 20th July, 1940.

No. 34.—In exercise of the powers conferred by section 11 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendments shall be made in the schedule appended to its Notification No. 27-Customs, dated the 12th July, 1930, namely :—

In the said schedule for the entry relating to wharf No. 1 of the Tellicherry port he following entries shall be substituted, namely :—

Name of port.	No of wharf.	Name of owner.	Limits of the wharf.	Particulars of classes of goods to be dealt with.	The manner of dealing with them.
1	2	3	4	5	6
Tellicherry ..	1	Government	From a point 56 yards to the north of the eastern end of the Dharmadam bridge near the electric post to a point 60 yards along the foreshore to the south of the Dharmadam bridge and from there 274 yards east along the foreshore. Total length is 390 yards.	Timber and cocoanuts.	Landing and shipping.
Do. ..	1-A	Do. ..	From a point 45 yards north of the western end of the Dharmadam bridge along the foreshore to a point 130 yards south of the same along the foreshore. Total length is 175 yards.	Ditto.	Ditto.

K. G. JACOB,

Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 20th July, 1940.

No. 9-I. T. C./40.—The following Open General Licence issued by the Central Government under the Commerce Department Notification No. 1-I. T. C./40, dated the 20th May, 1940, in supersession of Open General Licence No. III, published with this Department Notification No. 8-I. T. C./40, dated the 20th May, 1940, is published for general information :—

" IMPORT TRADE CONTROL.

Open General Licence No. III.

In pursuance of Commerce Department notification No. 1-I. T. C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import from any place in the French Colonial Empire (including the French Possessions in India) other than a place in Corsica, Tunis, Algeria or the French Zone of Morocoo, until further notice, any of the goods specified in the Schedule to that notification (not being goods previously imported into such place from any other country, whether within or without the French Empire).

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported ".

A. H. LLOYD,

Secretary to the Government of India.

(IMPORT & EXPORT REGULATIONS.)

The 20th July, 1940.

No. 245 (3)-Tr. (I. E. R.)/39.—In exercise of the powers conferred by sections 10, 24 and 36 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Rubber Control Rules, 1936, namely :—

I. In the said Rules—

(1) In rule 2, after clause (4) the following clause shall be inserted, namely :—

" (4A) 'Form' means a form set forth in the Second Schedule to these Rules ; "

(2) In rules 7, 19, 21, 22 and 23, the words " set forth in the Second Schedule ", wherever they occur, shall be omitted.

(3) In the heading above rule 22 after the figures " *36* " the brackets, letters and words " (a) *and* (*c*) " shall be inserted.

(4) After rule 23 the following heading and rules shall be inserted, namely :—

" *Rules under Section 36 (aa) and (c) prescribing conditions for the export of rubber plants and submission of returns of imports and exports of rubber plants.*

24. (1) No person shall export rubber plants to a territory specified in the Schedule to the Act unless such export is covered by a permit issued by or on behalf of the Committee.

(2) Applications for permits shall be made to the Committee in Form H.

(3) If the application is sanctioned by the Committee, the permit to export rubber plants shall be issued in duplicate in Form I.

(4) A permit issued under this rule shall be valid for thirty days from the date of issue.

(5) Both copies of the permit shall be submitted by the exporter to the customs authority concerned, who shall retain one copy and send the other to the Controller after the shipping of the consignment.

25. Any person importing or exporting rubber plants from or to any of the territories specified in the Schedule to the Act shall submit to the Committee in Form J, not later than the 15th day of January and July in each year, a return of such imports and exports during the preceding half year.

26. The Committee shall compile from the returns received under rule 25 a consolidated statement in Form J showing the total quantity of imports and exports of rubber plants, and shall submit the statement to the Central Government as soon as possible after the receipt of the returns, and in any case, not latter than the end of January, or of July, as the case may be ".

II. To the forms set forth in the Second Schedule to the said Rules the following forms shall be added, namely :—

" [*Rule 24 (2).*]

Form H.

Application for permit to Export Rubber Plants.

(To be furnished to the Controller, Indian Rubber Licensing Committee.)

I/We____________________ hereby apply for permission to export rubber plants from India as per particulars given below :—

1. Particulars of rubber plants to be exported :—

Details of Budwood, Clonal Seed, etc.. (Give name of Clone).	QUANTITY.

2. Country to which the rubber plants are to be exported________________

3. Name and address of person or firm to whom the rubber plants are to be sent : ______

4. Name of estate to which the rubber plants are to be sent : ______

5. Probable date of exportation : ______

Address of applicant : ______

Signature of applicant.

Date : ______

PERMIT No. ______

[*Rule 24 (3).*]

Form I.

PERMIT TO EXPORT RUBBER PLANTS.

(to be issued in duplicate.)

PERMISSION is hereby granted to ______ to export from INDIA, subject to the provisions of sections 33 and 36 of the Indian Rubber Control Act, 1934, within thirty days of the date hereof, the rubber plants as per particulars given below :—

1. Particulars of rubber plants to be exported :—

Details of Budwood, Clonal Seed, etc. (give name of Clone).	QUANTITY.

2. Country to which the rubber plants are to be exported: ______

3. Name and address of person or firm and the name of the estate to which the rubber plants are to be sent : ______

Rubber Control office,
Malankara Buildings,
Kottayam, ______.

CONTROLLER,
Indian Rubber Licensing Committee.

Exported on ______ by ______ Signature of Customs Officer.

(Rules 25 and 26.)

Form J.

Return of imports and exports of rubber plants for the half year ended ________

Month.	IMPORTS OF RUBBER PLANTS INTO INDIA. Country of origin.	Quantity (Details to be given).	Name of exporter.	Name of importer.	EXPORTS OF RUBBER PLANTS FROM INDIA. Destination.	Quantity (Details to be given).	Name of importer.	Name of exporter.	REMARKS. (In case of exports state the number and the date of the permit and also the date of export.)
TOTAL for the period.									

Signature ".

Dated ________.

H. C. PRIOR,

Additional Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS,

The 20th July, 1940.

No. 1-A. (3)/39.—In exercise of the powers conferred by subsection (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendments shall be made in the Auditor's Certificates Rules, 1932, the same having been previously published as required by the said subsection, namely :—

Amendments.

" In the said rules—

I. In—

(*i*) clause (*b*) of rule 2 ;

(*ii*) clause (*a*) of rule 21 ;

(*iii*) clause (*b*) of rule 22 ; and

(*iv*) clause (*b*) of rule 41,

after the words " British India " the words " or British Burma " shall be inserted ".

II. For proviso (4) to rule 36, the following proviso shall be substituted, namely :—

" (4) service as an articled or audit clerk in the office of an Accountant approved by the Government of Burma for the purpose of taking articled clerks in Burma shall be deemed to be service as an articled clerk or, as the case may be, an audit clerk, for the purposes of this rule."

N. R. PILLAI,

Joint Secretary to the Government of India.

RESOLUTION.

(TARIFFS.)

The 20th July, 1940.

No. 6-T./Sim./40.—The Government of India have been asked to permit the import of alumina free of duty in order to enable the manufacture of aluminium to be started in India. The munitions and armaments industries are calling for increased supplies of aluminium, and its early manufacture in this country is therefore an urgent war necessity.

The Government of India have accordingly decided to encourage production by exempting imported alumina from the payment of duty. The concession will remain in force until the expiry of four years from now or until adequate supplies of alumina made in India are available at a reasonable price, whichever may be earlier; the decision as to when such supplies are available in India will lie with the Government of India.

The quantity of duty-free alumina which will be allowed to be imported during the period of the concession will be decided by the Government of India separately for each firm seeking to import.

2. The Government intend, in accordance with the above decision, to authorise the Chief Customs Authority to issue orders from time to time under the second part of section 23 of the Sea Customs Act, 1878, permitting the import of alumina free of duty so long as the above conditions are fulfilled.

ORDER :—

ORDERED that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Departments of the Government of India (including Financial Adviser, Military Finance, and Financial Adviser, Communications), the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, all Heads of Departments and officers subordinate to the Department of Commerce, the Central Board of Revenue, the Auditor-General, the Chief Auditor, Indian Stores Department, the High Commissioner for India, His Majesty's Trade Commissioner in India, the Candian Trade Commissioner in India, all the Chambers of Commerce and Associations, the French Trade Commissioner in India, Burma and Ceylon and the Government of Burma.

ORDERED also, that the Resolution be published in the *Gazette of India* for general information.

A. H. LLOYD,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 20th July, 1940.

Part B.

CANTONMENTS—REGULATIONS.

No. 1068.—The following amendment to all byelaws of the Jhelum Cantonment made by the Cantonment Board, Jhelum, in exercise of the powers conferred by sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely :—

Amendment.

In all the byelaws in the Jhelum Cantonment made under sections 119, 186, 208 and 282 of the Cantonments Act, 1924 (II of 1924), for the words "Cantonment Authority" wherever they occur, the words "Cantonment Board" shall be substituted.

No. 1073.—In pursuance of rule 29 of the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab No. 3770-S., dated the 16th September, 1924, the Central Government is pleased to alter in the case of the election of a member of the Cantonment Board, Jutogh, the dates mentioned in rules 1, 4, 6 and 7 of the said rules in the following manner, namely :—

Rule 1—For "August" *substitute* "January".

Rule 4—For "31st day of August" *substitute* "1st day of August".

Rule 6—In sub-rule (*i*) for "15th day of September" *substitute* "10th day of August". In sub-rule (*v*) for "10th day of October" *substitute* "25th day of August".

Rule 7—For "November and October" *substitute* "August and July", respectively.

No. 1074.—In exercise of the powers conferred by subsection (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the ordinary election of a member to the Cantonment Board, Jhelum, shall be held on the 10th August, 1940.

CANTONMENTS—TAXATION.

No. 1077.—In exercise of the powers conferred by section 99A of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to exempt, with effect from the 1st April, 1931, the military sports grounds at Murree and the military racquet courts at Kuldana from the payment of the water-tax imposed in the Murree Cantonment by the notification of the Lieut.-Governor of the Punjab, No. 1865, dated the 2nd July, 1906, or the notification of the Government of the Punjab, No. 5299, dated the 13th February 1932.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 20th July, 1940.

No. 489-O. R./40.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Defence Co-ordination Department, No. 489-O. R./40, dated the 6th June, 1940, namely :—

In the said notification, for the words "Commander of a Brigade Area" the words "Commander of an Area" shall be substituted.

No. 218-O. R./39.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Defence Co-ordination Department, No. 218-O. R., dated the 8th September, 1939, namely :—

In the Schedule annexed to the said notification in the column headed "Person or authority", for the words "Commanders, Brigade Areas", the words "Commanders, Areas" shall be substituted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 18th July, 1940.

No. M.-1262.—In exercise of the powers conferred by sub-rule (1) of rule 55 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Premises (Fire Protection) Order, 1940, namely :—

For clause 12 of the said Order, the following clause shall be substituted, namely :—

"12. The Chief Inspector may for special reasons exempt, either conditionally or unconditionally, any premises from all or any of the provisions of this Order."

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

626 CS—986—25-7-40—SGPP Lahore.

Registered No. L 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 2, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 1, 1940.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 29th May, 1940.

No. M.-826.—In exercise of the powers conferred by section 17 of the Petroleum Act, 1934 (XXX of 1934) and in supersession of the notifications of the Government of India in the late Department of Industries and Labour No. M.-826, dated the 17th March, 1937, No. M.-826 (6), dated the 15th September, 1937, and No. M.-826, dated the 20th October, 1937, and the notification of the Government of India, in the Department of Labour, No. M.-826, dated the 10th May, 1939, the Central Government is pleased to authorise the officers specified in the Schedule annexed hereto to test petroleum under the said Act and to grant certificates of the results of such test :—

SCHEDULE.

1. The Chief Chemist, Central Revenues, Control Laboratory, New Delhi.
2. The Chemical Examiner, Control Laboratory, New Delhi.
3. The Chemical Examiner, Central Excises and Salt, Control Laboratory, New Delhi.
4. The Assistant Chemical Examiner, Control Laboratory, New Delhi.
5. The Chemical Examiner, Custom House, Bombay.
6. The Chemical Assistants, Custom House Laboratory, Bombay.
7. The Chemical Examiner, Custom House, Calcutta.
8. The Chemical Examiner, Custom House, Madras.
9. The Chemical Examiner, Custom House, Karachi.
10. The Chemical Examiner to the Governments of the Central Provinces and the United Provinces, Agra.
11. The Civil Surgeon, Chittagong.
12. The Municipal Health Officer, Vizagapatam.
13. The Civil Surgeon, Cochin.

M. S. A. HYDARI,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 22, 1940.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

Simla, the 20th June, 1940.

No. 109/40.—In pursuance of rule 2 of Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government is pleased to authorise District Nazirs *ex-officio* to act for the Crown in respect of all judicial proceedings in the courts in the provinces of the Punjab and Delhi, by or against the Secretary of State or the Central Government.

J. N. TALUKDAR,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JULY 6, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

TREATIES (WAR).

Simla, the 29th June, 1940.

No. 43 (16)-Tr.(W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm known as Lloyd Triestino Shipping Company, Contractor Building, Ballard Estate, Bombay, shall vest in the Custodian of Enemy Property for British India.

No. 43 (17)-Tr.(W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, movable and immovable, belonging to, or held by, or managed on behalf of, the enemy firm of Messrs. Gorio Limited, York Building, Hornby Road, Bombay, or any of its branches, shall vest in the Custodian of Enemy Property for British India.

No. 43 (18)-Tr. (W.)/40. –In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the firm of Commercial Fibre Company of England Limited, Shahibaug House, Wittet Road, Ballard Estate, Bombay, which in the opinion of the Central Government is an enemy firm within the meaning of sub-clause (*d*) of clause (2) of rule 103 of the said Rules, shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Additional Secretary to the Government of India.

Simla, the 3rd July, 1940.

No. 43 (8)-Tr. (W)/40/(1).—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

In paragraph 4 of the said Order—

I. In sub-paragraph (1), after the words "may take", the words ", or authorize the taking of," shall be inserted ;

II, In sub-paragraph (2),—

(1) after the word "Custodian" the words ", or such person as may be specially authorized by him in this behalf," shall be inserted ; and

(2) clauses (*v*) and (*vi*) shall be re-numbered as clauses (*vi*) and (*vii*), respectively, and before clause (*vi*) as so re-numbered, the following clause shall be inserted, namely :—

" (*v*) raise on the security of the property such loans as may be necesssary".

No. 43 (8)-Tr. (W.)/40-(2).—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 43 (8)-Tr. (W.)/40, dated the 7th June, 1940, namely :—

In the said notification—

I. In clause (3), sub-clauses (*v*) and (*vi*) shall be re-numbered as sub-clauses (*vi*) and (*vii*), respectively, and before sub-clause (*vi*) as so re-numbered, the following sub-clause shall be inserted, namely :—

" (*v*) raise on the security of the said property such loans as may be necessary."

II. In clause (4), after the words " Branch Manager ", the words " or any other officer " shall be inserted.

Simla, the 4th July, 1940.

No. 42 (19)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that—

(*a*) all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of D. Macropolo and Company, Limited, Kermani Building, Hornby Road, Bombay, or any of its branches, and

(*b*) the shares in the said firm held by Signora Daria De Vita Vedova Macropolo and Commandatore Dr. Renato De Vita, both enemy subjects,

shall vest in the Custodian of Enemy Property for British India.

No. 43 (19)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that—

(*a*) all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of New India Embroidery Mills, Limited, Chheharta, Amritsar, and

(*b*) the shares in the said firm held by Messrs. Ricardo Watson, Com. Silvio Bozzala and Com. Rivetti Creste, all enemy subjects, and by Banca della Svizzera Italiane, Lugano, a body of persons declared by the Central Government under clause (*d*) of rule 97 of the said Rules to be an enemy,

shall vest in the Custodian of Enemy Property for British India.

No. 43 (20)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Mr. T. Vanti, Hairdresser, The Mall, Simla, shall vest in the Custodian of Enemy Property for British India.

Simla, the 6th July, 1940.

No. 46 (3)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that the shares held in Schering (India), Limited, Bombay, by " Forinvent " Gesellschaft für auswartige Anglagen und Erfiddungen A. G., 1. Aeschenvorstadt, Basle, Switzerland, being a body of persons declared by the Central Government under clause (*d*) of rule 97 of the said Rules to be an enemy, shall vest in the Custodian of Enemy Property for British India.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, THURSDAY, JULY 11, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATIONS.

Simla, the 11th July, 1940.

No. 78-H.—His Excellency the Viceroy is pleased to confer the title of Nawab, as a personal distinction, upon Khan Bahadur Sardar Muhammad Shahbaz Khan, Khalafzai, Honorary Extra Assistant Commissioner, Honorary Magistrate and President, Municipal Committee, Kasur, Lahore District, Punjab.

No. 80-H.—His Excellency the Viceroy is pleased to confer the title of Shams-ul-Ulama, as a personal distinction, upon Maulana Ihsan Ullah Khan Tajwar, Professor, Dyal Singh College, Lahore, Punjab.

No. 83-H.—His Excellency the Viceroy is pleased to confer the title of Sardar Bahadur, as a personal distinction, upon :—

Honorary Lieutenant Sardar Sahib Sardar Natha Singh, Lalton Khurd, Ludhiana District, Punjab.

Sardar Sahib Risaldar Janmeja Singh, Sub-Registrar, Chunian, Lahore District, Punjab.

No. 84-H.—His Excellency the Viceroy is pleased to confer the title of Khan Bahadur, as a personal distinction, upon :—

Khan Sahib Mirza Muhammad Ihsan Ullah Khan, Director of Land Records, Punjab.

Khan Sahib Mian Majhi Khan, Sufaidposh. Patrewala, Ferozepore District, Punjab.

Shaikh Muhammad Shariff, M.A. (Cantab.), Barrister-at-Law, Officiating Deputy Director, Public Instruction, Punjab.

Khan Sahib Chaudhri Nazir Ahmad Khan, B.Sc., LL.B., Advocate, Montgomery, Punjab.

Khan Sahib Mian Ghulam Mohi-ud-Din, Zaildar, Kolian, Gujrat District, Punjab.

No. 85-H.—His Excellency the Viceroy is pleased to confer the title of Rai Bahadur, as a personal distinction upon :—

Rai Sahib Chaudhri Het Ram, Member, Punjab Legislative Assembly, Zaildar, Daulatpur, Hissar District, Punjab.

Lala Behari Lal Uppal, Superintending Engineer, Public Works Department, Irrigation Branch, Punjab.

Lala Parkash Chand Mehra, Municipal Commissioner, Amritsar, Punjab.

Rai Sahib Lala Sohan Lal, Member, Punjab Legislative Assembly, Proprietor Rai Sahib Munshi Gulab Singh & Sons, Printers and Publishers, Lahore, Punjab.

Lala Gulwant Rai, District and Sessions Judge, Lyallpur, Punjab.

Rai Sahib Harnath Singh, M.B., B.S. (Pb.), D.P.H. (Lond.), D.T.M. (Liverpool) District Medical Officer of Health, Lahore, Punjab.

No. 87-H.—His Excellency the Viceroy is pleased to confer the title of Shifa-ul-Mulk, as a personal distinction, upon Hakim Muhammad Hasan Qarshi, Principal, Tibbia College, Lahore, Punjab.

No. 88-H.—His Excellency the Viceroy is pleased to confer the title of Sardar as a personal distinction, upon :—

Sardar Narindar Singh, Senior Vice-Chairman, District Board, Jullundur, Punjab.

Sardar Partab Singh, District Engineer (Retired), Mianwali, Punjab.

Sardar Ujagar Singh Man, Jagirdar, Mananwala, Sheikhupura District, Punjab.

Sardar Sant Singh, Executive Officer, Municipal Committee, Ludhiana, Punjab.

Mr. Bahadur Singh, Permanent Way Inspector, North-Western Railway, Ludhiana, Punjab.

No. 89-H.—His Excellency the Viceroy is pleased to confer the title of Khan Sahib, as a personal distinction upon :—

Chaudhri Ghulàm Rasul, Zaildar, Fatehpur Rajputan, Member, District Board and Debt Conciliation Board, Amritsar, Punjab.

Agha Saadat Ali Khan, Deputy Superintendent of Police (Officiating), Punjab.

Pir Irshad Ali, Zaildar, Mian Chanun, Multan District, Punjab.

Chaudhri Mushtaq Ahmad, Hospital Surgeon, Punjab Veterinary College, Lahore, Punjab.

Malik Gul Nawaz Khan, Superintendent, New Central Jail, Multan, Punjab.

Shaikh Rashid Ahmad, B.A., Personal Assistant to His Excellency the Governor of the Punjab.

Khan Ghulam Mohammad Khan, Inamkhor, Pind Sultani, Attock District, Punjab.

Agha Muhammad Yusaf Khan, Extra Assistant Commissioner, Muzaffargarh, Punjab.

Rai Sadan Khan, Zaildar, Sandianwala, Lyallpur District, Punjab.

Risaldar Major and Honorary Lieutenant Muhammad Usman Khan, 15th Lancers (Retired), Member, District Soldiers' Board, Rohtak Punjab.

Mr. Sher Ali, Senior Chargeman, Carriage and Wagon Workshops, North-Western Railway, Mughalpura, Lahore, Punjab.

No. 90-H.—His Excellency the Viceroy is pleased to confer the title of Rai Sahib, as a personal distinction, upon :—

Mr. Ernest Amar Nath Mukarji, Senior Subordinate Judge, Punjab.

Chaudhri Sundar Das Midha, Additional District Magistrate, Amritsar, Punjab.

Lala Ishar Dass, Inspector of Police, Punjab.

Mian Rajindar Singh, President, Panjawar Co-operative Banking Union, Panjawar, Hoshiarpur District, Punjab.

Lala Ratan Lal, Beri, Rohtak District, Punjab.

Lala Bihari Lal, Extra Assistant Settlement Officer, Amritsar, Punjab.

Chaudhri Nau Nihal Singh, Dabra, Hissar District, Punjab.

Lala Pyare Lal Uppal, Income-tax Officer, Lahore.

Mr. Lachman Dass Kapur, Head Clerk, Confidential Section, Headquarters Office, North-Western Railway, Lahore, Punjab.

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

INDIAN POLICE MEDAL.

NOTIFICATION.

Simla, the 11th July, 1940.

No. 92-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officers :—

Name of Officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
56. Pandit Wishwa Nath, Inspector of Police, No. P./110 (retired).	Pandit Wishwa Nath, who is a Brahmin of the Jhelum district, joined the Punjab Police as a probationary Sub-Inspector in April, 1908. He was promoted to Inspector's rank in 1934, and throughout his service of thirty-one years has maintained an excellent reputation for integrity and impartiality. In February, 1939 communal relations in the Kaithal sub-division of the Karnal district became seriously strained over the question of kine slaughter. In one village over six thousand Hindus collected to prevent kine slaughter on the occasion of 'Id, and a very threatening situation arose. It was largely owing to the tact, courage and resource displayed by Pandit Wishwa Nath that the outbreak of a serious riot was prevented. His energetic action was all the more creditable in view of the fact that he is 55 years of age.
57. Khan Bahadur Syed Nur Hussain Shah, Deputy Superintendent of Police, Amritsar.	**Khan Bahadur Nur Hussain Shah is a Syed of the Jhelum district, who joined the Punjab Police as a Sub-Inspector in April, 1908. For twenty years he held non-gazetted appointments and served with distinction in the districts of Multan, Amritsar, Jhelum, Rawalpindi and Lahore, displaying marked detective ability in the investigation of a number of important cases. In 1924 Khan Bahadur Nur Hussain Shah earned the thanks of Government for the intelligent and tactful manner in which he handled a situation arising out of the opposition of villagers in the Gurdaspur district to the location of an Additional Police Post. In 1928 he was granted the title of Khan Sahib and in the same year was promoted to officiate as a Deputy Superintendent. In 1929 he was called upon to deal with an extremely difficult and dangerous situation in connection with the execution and burial of Ilam Din, who had been sentenced to death in the well known *Rangila Rasul* case. In May, 1930, Khan Sahib Nur Hussain Shah was posted to the Gujranwala district, where he rendered valuable services. From 1933 to 1937 this officer worked with distinction in the Delhi Province, and his services were recognized by the award of the title of Khan Bahadur in January, 1935. On his return to the Punjab in 1937 Khan Bahadur Nur Hussain Shah was posted to the Amritsar district where he was called upon to deal with a serious outbreak of crime against property. The situation called for special measures, in the direction of which the Khan Bahadur showed exceptional energy and ability, his efforts resulting in the tracing and conviction of large gangs of burglars and the restoration of normal conditions.**

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, JULY 20, 1940.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

Simla, the 19th July, 1940.

No. W.-10-(4)/40.—In exercise of the powers conferred by subsection (*1*) of section 6 of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Communications, No. W.-10/3, dated the 28th August, 1939, namely :—

To the entries in the First Schedule to the said notification, the following entry shall be added, namely :—

" *VI.—Poona.*

The area lying within the following lines— Chinchvad Railway Junction—Dighi Hill—East corner of the Central Jail—Hadapsar village—Eastern extremity Kharakvasla Lake—Chinchvad Railway Junction.	(*a*) On normal take off and landing circuits aircraft may enter the prohibited area within a radius of 1,500 yards from the western boundary of the landing ground. (*b*) Aircraft may enter the prohibited area for the purpose of Army Co-operation flying when previous permission of Headquarters, Southern Command has been obtained."

S. N. ROY,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", SIMLA, SATURDAY, JULY 20, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 17th July, 1940.

No. F. 26-(1)-R.-II/39.—The following is published for general information : —

Superior Services (India) Family Pension Fund Rules.

AMENDMENTS, DATED APRIL 18, 1940.

I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in exercise of the powers conferred upon me by subsection I (*a*) of section 247 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendments to the Superior Services (India) Family Pension Fund Rules :—

In the proviso to Rule 4 of the said Rules the words from " or by making any reduction " down to the end of the rule shall be omitted.

In the first footnote to Rule 12 of the said Rules before the word " Colony " wherever it occurs the words " Dominion or " shall be inserted.

For Rule 21 of the said Rules the following shall be substituted :—

" 21.—(1) With effect from 1st July, 1940, the amounts of all annuities provided under this section of these Rules, liability for which was accepted before 18th April, 1940, shall be varied as follows :—

(*a*) Annuities in course of payment on 31st March, 1937, shall be subject to the undermentioned reductions, namely :—

To Widows :—

Widow born.	*Reduction per cent.*
After 31st March, 1887	.. $7\frac{1}{2}$
After 31st March, 1877, and before 1st April, 1887	.. $6\frac{1}{2}$
After 31st March, 1867, and before 1st April, 1877	.. $5\frac{1}{2}$
Before 1st April, 1867	.. $4\frac{1}{2}$
To Sons and Daughters to Age 21 :—	
All ages	.. $3\frac{1}{2}$
To Daughters continuing until marriage ;—	
All ages	.. $7\frac{1}{2}$

(b) Annuities becoming payable after 31st March, 1937, shall be such amounts as the Secretary of State may have determined and have caused to be notified to each individual subscriber or beneficiary concerned.

(2) A pensioner who, having been admitted before 1st July, 1940, has received pension at a rate lower than that admissible under this Rule shall be entitled to the benefit of the increased rate with effect from the date of admission or 1st April, 1937, whichever is the later".

For the Fourth Schedule to the said Rules the following shall be substituted :—

" Fourth Schedule (Rules 13 and 14).

Benefits to dependants of compulsory subscribers.

(1) Pensions to dependants of subscribers who entered the service before 1st April, 1934 :—

The annual pension payable to a widow during widowhood shall be £195 payable quarterly in arrear, with a gratuity on the death of the subscriber of one year's pension (£195).

The annual pension payable to a fatherless child shall be as follows :—

	£.	s.	d.
From birth to age of 6 years	29	5	0
From age of 6 to age of 12 years	43	17	6
From age of 12 years	58	10	0

with a gratuity on the death of the subscriber of one year's pension at the rate applicable to the then age of the child as specified above. The pension is payable quarterly in arrear.

(2) Pensions to dependants of subscribers who entered the service on or after 1st April, 1934 :—

The annual pension payable to a widow during widowhood shall be £190 payable quartely in arrear, with a gratuity on the death of the subscriber of one year's ponsion (£190).

The annual pension payable to a fatherless child shall be as follows :—

	£	s.	d.
From birth to age of 6 years	28	10	0
From age of 6 to age of 12 years ..	42	15	0
From age of 12 years	57	0	0

with a gratuity on the death of the subscriber of one year's pension at the rate applicable to the then age of the child as specified above. The pension is payable quarterly in arrear."

In the Sixth Schedule to the said Rules the words " The pensions secured under these Tables are subject to reduction under the terms of the Government of India (Family Pension Funds) Order, 1936", shall be omitted, and for the Tables appended to the said Schedule the following shall be substituted :—

WIDOWS' PENSIONS.

Contributions required to provide a pension of £100 to a widow on the death of the subscriber, ceasing on remarriage, but reviving on re-widowhood, together with an immediate payment to the widow on the death of the subscriber of one year's pension (£100).

Single Premiums.

Sub-scriber's age next birthday.	Wife older than Subscriber by					Wife younger than Subscriber by															Subscriber's age next birth-day.
	5 and over 4 years.	4 and over 3 years.	3 and over 2 years.	2 years and over 1.	1 year or under.	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
26	254	260	267	273	280	286	292	297	302	307	311	315									26
27	256	263	270	277	284	291	297	303	308	314	319	323	327								27
28	258	266	274	281	288	295	302	308	314	320	326	331	335	340							28
29	260	269	277	285	292	300	307	314	320	327	333	338	343	348	353						29
30	262	271	280	288	296	304	312	319	326	333	340	345	351	356	361	366					30
31	264	274	283	291	300	308	317	325	332	340	347	353	359	365	370	375	380				31
32	266	276	285	294	303	312	321	330	338	346	354	361	368	374	380	385	390	394			32
33	267	277	286	295	306	316	325	335	344	352	361	369	376	383	389	395	400	405	409		33
34	268	278	288	298	309	320	330	339	349	358	367	376	384	391	398	405	411	416	421	425	34
35	269	279	290	301	312	323	334	344	354	364	374	383	392	400	408	415	421	427	432	437	35
36	270	281	293	304	315	327	338	349	360	370	380	390	400	409	417	424	431	437	443	449	36
37	271	283	295	307	319	330	342	354	365	376	387	398	403	417	426	434	441	448	455	462	37
38	272	284	297	310	322	334	346	358	370	382	393	405	413	423	435	443	451	459	467	474	38
39	273	286	299	312	325	337	350	362	375	388	400	411	423	434	444	453	462	470	479	487	39
40	273	287	301	315	328	341	354	367	380	393	406	419	431	442	453	463	473	482	491	499	40
41	274	288	303	317	331	344	358	372	385	399	413	426	439	451	462	473	484	494	503	512	41
42	276	290	305	320	334	348	362	376	391	405	419	433	446	459	471	483	494	505	515	524	42
43	277	291	307	322	337	351	366	381	396	411	426	440	454	467	480	493	505	516	527	537	43
44	278	293	308	324	340	355	371	386	402	417	432	447	461	475	489	503	516	528	539	549	44
45	280	295	311	327	343	359	375	391	407	423	439	454	469	484	499	513	526	539	551	562	45
46	282	297	313	329	345	363	379	395	413	430	446	462	477	493	509	524	538	551	564	576	46
47	283	299	315	332	350	367	384	401	419	436	453	470	485	502	519	535	550	564	577	589	47
48	284	301	318	336	354	371	389	407	425	443	461	478	495	512	529	546	562	576	590	603	48
49	286	303	321	339	358	375	394	413	432	450	469	487	504	522	539	557	573	588	603	617	49
50	288	305	324	343	362	381	400	419	439	458	477	496	514	532	550	568	585	601	616	631	50
51	290	308	327	346	366	386	406	425	445	465	485	504	523	542	561	580	598	615	631	646	51
52	291	310	330	350	370	391	411	431	452	472	493	513	533	552	572	592	611	629	646	662	52
53	292	312	333	354	375	396	417	438	459	480	501	522	543	563	583	604	624	643	660	677	53
54	294	315	336	358	379	401	422	444	466	488	510	531	553	574	595	616	637	656	674	692	54
55	296	318	340	362	384	406	428	451	474	497	519	541	563	585	607	628	649	669	688	707	55

NOTE.—Single premiums may be paid in whole or in part by transfer from the subscriber's General Provident Fund balance.

Monthly Contributions.

Contributions at the following rates are due on the last day of each calendar month, and are payable up to the earlier of the following dates :—

(*a*) the date of death of the husband or wife ;

(*b*) the date on which the subscriber attains the age of 50.

(1) *Rates of Level Monthly Contributions.*

Subscriber's age next birth day.	Wife older than subscriber by: 5 and over 4 years.	4 and over 3 years.	3 and over 2 years.	2 years and over 1.	1 year or under.	Wife younger than subscriber by: Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	Subscriber's age next birthday.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
26	1 8 5	1 9 1	1 9 9	1 10 5	1 11 1	1 11 9	1 12 4	1 12 11	1 13 6	1 14 0	1 14 6	1 14 11									26
27	1 9 5	1 10 2	1 10 11	1 11 8	1 12 5	1 13 2	1 13 10	1 14 6	1 15 2	1 15 9	1 16 3	1 16 9	1 17 2								27
28	1 10 6	1 11 4	1 12 2	1 13 0	1 13 10	1 14 8	1 15 5	1 16 2	1 16 10	1 17 6	1 18 1	1 18 8	1 19 2	1 19 7							28
29	1 11 8	1 12 7	1 13 6	1 14 5	1 15 4	1 16 3	1 17 1	17 11	1 18 8	1 19 5	2 0 1	2 0 9	2 1 4	2 1 10	2 2 3						29
30	1 13 0	1 14 0	1 15 0	1 16 0	1 17 0	1 18 0	1 18 11	1 19 10	2 0 8	2 1 6	2 2 3	2 3 0	2 3 8	2 4 3	2 4 9	2 5 2					30
31	1 14 5	1 15 6	1 16 8	1 17 9	1 18 10	1 19 11	2 0 11	2 1 11	2 2 10	2 3 9	2 4 7	2 5 5	2 6 2	2 6 10	2 7 5	2 7 11	2 8 6				31
32	1 15 11	1 17 2	1 18 5	1 19 7	2 0 9	2 1 11	2 3 1	2 4 2	2 5 3	2 6 3	2 7 2	2 8 1	2 8 11	2 9 8	2 10 4	2 11 0	2 11 8	2 12 3			32
33	1 17 6	1 18 11	2 0 3	2 1 7	2 2 10	2 4 1	2 5 5	2 6 8	2 7 10	2 9 0	2 10 1	2 11 1	2 12 0	2 12 10	2 13 8	2 14 5	2 15 2	2 15 10	2 16 5		33
34	1 19 3	2 0 9	2 2 3	2 3 9	2 5 2	2 6 7	2 8 0	2 9 5	2 10 9	2 12 0	2 13 3	2 14 4	2 15 5	2 16 5	2 17 4	2 18 3	2 19 1	2 19 10	3 0 6	3 1 2	34
35	2 1 3	2 2 11	2 4 7	2 6 2	2 7 9	2 9 4	2 10 11	2 12 6	2 14 0	2 15 5	2 16 9	2 18 0	2 19 3	3 0 5	3 1 6	3 2 6	3 3 5	3 4 4	3 5 2	3 5 11	35
36	2 3 7	2 5 5	2 7 3	2 9 0	2 10 9	2 12 6	2 14 3	2 16 0	2 17 8	2 19 3	3 0 9	3 2 2	3 3 7	3 4 11	3 6 2	3 7 4	3 8 5	3 9 5	3 10 4	3 11 3	36
37	2 6 3	2 8 3	2 10 3	2 12 3	2 14 2	2 16 1	2 18 0	3 0 0	3 1 10	3 3 7	3 5 4	3 7 0	3 8 7	3 10 1	3 11 6	3 12 10	3 14 1	3 15 3	3 16 4	3 17 4	37
38	2 9 4	2 11 6	2 13 9	2 15 11	2 18 1	3 0 3	3 2 5	3 4 7	3 6 8	3 8 8	3 10 7	3 12 5	3 14 2	3 15 11	3 17 7	3 19 2	4 0 8	4 2 1	4 3 4	4 4 6	38
39	2 12 11	2 15 4	2 17 10	3 0 3	3 2 8	3 5 1	3 7 6	3 9 10	3 12 2	3 14 6	3 16 8	3 18 10	4 0 11	4 2 11	4 4 10	4 6 8	4 8 5	4 10 1	4 11 7	4 12 11	39
40	2 17 3	2 19 9	3 2 6	3 5 3	3 8 0	3 10 9	3 13 6	3 16 3	3 19 0	4 1 6	4 4 0	4 6 6	4 9 0	4 11 3	4 13 6	4 15 6	4 17 6	4 19 6	5 1 3	5 2 9	40

(2) *Increasing Rates of Monthly Contributions.*

The premiums in the table below commence at the rates shown against the appropriate ages, and rise by increments of 1*s.* 8*d.* a month annually (maximum number of rises), 19.

Subscriber's age next birthday.	Wife older than subscriber by: 5 and over 4 years.	4 and over 3 years.	3 and over 2 years.	2 years and over 1.	1 year or under.	Wife younger than subscriber by: Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	Subscriber's age next birthday.
	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d*	£ *s.* *d*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	
26	13 2	13 10	14 6	15 2	15 9	16 3	16 10	17 5	18 0	18 7	19 0	19 5				26
27	14 7	15 4	16 1	16 10	17 6	18 1	18 9	19 4	1 0 0	1 0 8	1 1 2	1 1 8	1 2 2			27
28	16 3	17 1	17 10	18 8	19 5	1 0 1	1 0 10	1 1 6	1 2 2	1 2 10	1 3 6	1 4 0	1 4 6	1 4 11		28
29	17 11	18 10	19 8	1 0 7	1 1 6	1 2 3	1 3 1	1 3 10	1 4 7	1 5 4	1 6 0	1 6 7	1 7 2	1 7 8	1 8 1	29
30	19 8	1 0 8	1 1 8	1 2 8	1 3 8	1 4 7	1 5 6	1 6 4	1 7 2	1 8 0	1 8 9	1 9 5	1 10 1	1 10 9	1 11 4	30
31	1 1 7	1 2 8	1 3 10	1 4 11	1 6 1	1 7 1	1 8 1	1 9 0	1 9 11	1 10 10	1 11 8	1 12 6	1 13 4	1 14 1	1 14 9	31
32	1 3 7	1 4 10	1 6 2	1 7 5	1 8 8	1 9 9	1 10 10	1 11 10	1 12 11	1 14 0	1 14 11	1 15 10	1 16 10	1 17 8	1 18 4	32
33	1 5 11	1 7 3	1 8 8	1 10 1	1 11 5	1 12 7	1 13 9	1 14 11	1 16 2	1 17 4	1 18 5	1 19 6	2 0 7	2 1 7	2 2 4	33
34	1 8 4	1 9 10	1 11 4	1 12 10	1 14 4	1 15 8	1 17 0	1 18 4	1 19 8	2 1 0	2 2 3	2 3 6	2 4 8	2 5 9	2 6 7	34
35	1 11 0	1 12 8	1 14 4	1 15 11	1 17 6	1 19 1	2 0 7	2 2 1	2 3 7	2 5 1	2 6 6	2 7 10	2 9 1	2 10 3	2 11 3	35
36	1 13 11	1 15 9	1 17 7	1 19 4	2 1 1	2 2 10	2 4 6	2 6 2	2 7 10	2 9 6	2 11 1	2 12 7	2 14 0	2 15 4	2 16 6	36
37	1 17 3	1 19 3	2 1 3	2 3 2	2 5 2	2 7 1	2 9 0	2 10 9	2 12 7	2 14 5	2 16 3	2 17 11	2 19 7	3 1 1	3 2 5	37
38	2 1 1	2 3 3	2 5 5	2 7 7	2 9 10	2 12 0	2 14 2	2 16 1	2 18 1	3 0 1	3 2 2	3 4 1	3 6 0	3 7 9	3 9 3	38
39	2 5 5	2 7 9	2 10 2	2 12 7	2 15 1	2 17 6	2 19 10	3 2 2	3 4 5	3 6 8	3 9 0	3 11 3	3 13 6	3 15 6	3 17 3	39
40	2 10 6	2 13 0	2 15 9	2 18 6	3 1 3	3 4 0	3 6 9	3 9 5	3 12 0	3 14 6	3 17 3	3 19 9	4 2 3	4 4 6	4 6 6	40

CHILDREN'S PENSIONS.

(1) *Pensions to Sons and Daughters ceasing at age 21.*

Contributions required to provide a pension to a son or daughter, on the death of the subscriber, ceasing at age 21, of the following amounts according to age, together with an immediate payment of one year's pension at the rate appropriate to the age of the child on the date of the father's death.

From birth to 6 years of age :—£10. From age 6 to 12 years of age :—£15. From age 12 to 21 years of age :—£20.

(a) *Table of Single Premiums.*

Sub-scriber's age next birthday.	Age of Child.																		Sub-scribers's age next birthday.
	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	
	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	
26	13 6	12 12																	26
27	12 12	12 16	12 2																27
28	13 18	13 2	12 6	11 10															28
29	14 2	13 6	12 10	11 14	10 16														29
30	14 6	13 10	12 14	11 18	11 0	10 2													30
31	14 10	13 14	12 18	12 0	11 2	10 4	9 6												31
32	14 14	13 18	13 2	12 4	11 6	10 8	9 10	8 12											32
33	15 0	14 2	13 6	12 8	11 10	10 10	9 12	8 14	7 16										33
34	15 6	14 8	13 10	12 12	11 14	10 14	9 14	8 16	7 16	6 18									34
35	15 12	14 14	13 16	12 18	11 18	10 18	9 18	8 18	7 18	7 0	6 2								35
36	15 18	15 0	14 2	13 2	12 2	11 2	10 0	9 0	8 0	7 2	6 4	5 6							36
37	16 4	15 6	14 8	13 8	12 6	11 6	10 4	9 4	8 4	7 4	6 6	5 8	4 10						37
38	16 12	15 14	14 14	13 14	12 12	11 10	10 8	9 8	8 8	7 8	6 10	5 12	4 14	3 16					38
39	17 2	16 2	15 2	14 0	12 18	11 16	10 14	9 12	8 12	7 12	6 12	5 14	4 16	3 18	3 0				39
40	17 14	16 12	15 10	14 8	13 4	12 2	10 18	9 16	8 14	7 14	6 14	5 14	4 16	3 18	3 2	2 6	1 12		40
41	18 8	17 4	16 0	14 16	13 12	12 8	11 4	10 0	8 18	7 16	6 16	5 16	4 18	4 0	3 2	2 6	1 12	1 2	41
42	19 4	17 18	16 12	15 6	14 0	12 14	11 10	10 6	9 2	8 0	6 18	5 18	5 0	4 2	3 4	2 8	1 14	1 2	42
43	20 4	18 16	17 8	15 18	14 10	13 2	11 16	10 12	9 8	8 4	7 2	6 2	5 2	4 4	3 6	2 10	1 16	1 4	43
44	21 8	19 16	18 6	16 14	15 2	13 12	12 4	10 18	9 12	8 8	7 6	6 4	5 4	4 4	3 6	2 10	1 16	1 4	44
45	22 14	21 0	19 6	17 12	15 18	14 6	12 14	11 6	10 0	8 14	7 10	6 8	5 6	4 6	3 8	2 12	1 18	1 6	45
46	24 4	22 8	20 10	18 12	16 16	15 2	13 8	11 16	10 8	9 2	7 16	6 12	5 10	4 10	3 10	2 12	1 18	1 6	46
47	26 0	24 0	22 0	19 18	17 18	16 0	14 4	12 10	10 18	9 10	8 4	6 18	5 14	4 12	3 12	2 14	1 18	1 6	47
48	28 2	25 18	23 14	21 8	19 4	17 2	15 2	13 6	11 12	10 0	8 10	7 4	6 0	4 16	3 14	2 16	2 0	1 8	48
49	30 10	28 2	25 12	23 2	20 14	18 8	16 4	14 4	12 6	10 12	9 0	7 12	6 6	5 0	3 18	2 18	2 2	1 8	49
50	33 6	30 12	27 16	25 2	22 8	19 18	17 10	15 6	13 4	11 6	9 12	8 0	6 12	5 6	4 2	3 2	2 4	1 10	50
51	36 8	33 8	30 6	27 6	24 8	21 12	19 0	16 12	14 6	12 2	10 4	8 10	7 0	5 12	4 6	3 4	2 6	1 10	51
52	39 14	36 8	33 2	29 18	26 14	23 12	20 14	18 0	15 10	13 2	11 0	9 4	7 10	6 0	4 12	3 8	2 8	1 12	52
53	43 4	39 14	36 6	32 16	29 6	25 18	22 14	19 14	16 18	14 8	12 2	10 0	8 2	6 8	4 18	3 12	2 10	1 12	53
54	47 0	43 6	39 14	35 18	32 2	28 10	25 0	21 14	18 14	15 18	13 6	11 0	8 16	6 18	5 6	3 18	2 14	1 14	54
55	51 2	47 6	43 8	39 8	35 8	31 10	27 14	24 2	20 16	17 14	14 16	12 4	9 16	7 14	5 18	4 6	3 0	1 18	55

(Note.—Single premiums may be paid in whole or in part by transfer from the subscriber's General Provident Fund balance.)

(b) Table of Level Monthly Contributions.

Subscriber's age next birthday.	Age of Child. Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	Subscriber's age next birthday.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
26	1 7																		26
27	1 8	1 7																	27
28	1 8	1 7	1 6																28
29	1 9	1 8	1 7	1 6															29
30	1 9	1 8	1 7	1 6	1 5														30
31	1 10	1 9	1 8	1 7	1 6	1 5													31
32	1 11	1 10	1 9	1 8	1 7	1 6	1 5												32
33	2 1	1 11	1 10	1 9	1 8	1 7	1 5	1 4											33
34	2 3	2 1	1 11	1 10	1 8	1 7	1 6	1 5	1 4										34
35	2 5	2 3	2 1	1 11	1 9	1 8	1 6	1 5	1 4	1 3									35
36	2 7	2 5	2 3	2 1	1 11	1 9	1 7	1 6	1 5	1 3	1 2								36
37	2 10	2 7	2 5	2 3	2 1	1 11	1 9	1 7	1 5	1 4	1 2	1 1							37
38	3 1	2 10	2 8	2 5	2 3	2 0	1 10	1 8	1 6	1 4	1 3	1 2	1 1						38
39	3 5	3 2	2 11	2 8	2 5	2 2	2 0	1 10	1 8	1 5	1 3	1 2	1 1	1 0					39
40	3 9	3 6	3 3	3 0	2 8	2 5	2 3	2 0	1 10	1 7	1 4	1 3	1 2	1 0	11				40

Contributions at the above rates are due on the last day of each calendar month and are payable up to the earlier of the following dates :—

(*a*) Date of death of father or child.

(*b*) Date on which the subscriber attains the age of 50.

(*c*) Date on which the child attains the age of 21.

(2) *Pensions to Daughters until marriage.*

Contributions required to provide a pension to a daughter on the death of the subscriber, ceasing on marriage on the following amounts according to age, together with an immediate payment of one year's pension at the rate appropriate to the age of the daughter on the date of the father's death.

From birth to 6 years of age :—£10. From age 6 to 12 years of age :—£15. From age 12 to marriage :—£20.

(a) *Table of Single Premiums.*

Subscriber's age next birthday.	Age of Daughter.																														Subscriber's age next birthday.
	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	18 and under 19 years.	19 and under 20 years.	20 and under 21 years.	21 and under 22 years	22 and under 23 years.	23 and under 24 years.	24 and under 25 years.	25 and under 26 years.	26 and under 27 years.	27 and under 28 years.	28 and under 29 years	29 and under 30 years.	
	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	£ s.	
26	49 10																														26
27	50 10	50 0																													27
28	52 10	51 10	51 0																												28
29	53 10	53 0	52 0	51 10																											29
30	55 0	54 10	53 10	52 10	51 10																										30
31	57 0	56 0	55 0	54 0	53 0	52 0																									31
32	58 10	57 10	56 10	55 10	54 10	53 10	52 0																								32
33	60 0	59 0	58 0	57 0	56 0	55 0	53 10	52 0																							33
34	62 0	61 0	60 0	59 0	57 10	56 10	55 0	53 10	52 10																						34
35	64 0	63 0	62 0	61 0	59 10	58 0	56 10	55 0	54 0	53 0																					35
36	66 0	65 0	64 0	63 0	61 10	60 0	58 10	57 0	55 10	54 10	53 0																				36
37	68 0	67 0	66 0	65 0	63 10	62 0	60 10	59 0	57 10	56 0	54 10	53 0																			37
38	70 10	69 10	68 10	67 0	65 10	64 0	62 10	61 0	59 10	58 0	56 10	55 0	53 0																		38
39	73 0	72 0	71 0	69 10	68 0	66 0	64 10	63 0	61 10	60 0	58 10	57 0	55 0	53 0																	39
40	75 10	74 10	73 10	72 0	70 10	68 10	66 10	65 0	63 10	62 0	60 10	59 0	57 10	55 10	53 10																40
41	78 10	77 0	76 0	74 10	73 0	71 0	69 0	67 0	65 10	64 0	62 10	61 0	59 10	57 10	55 10	54 0															41
42	81 10	80 0	78 10	77 0	75 10	73 10	71 10	69 10	68 0	66 0	64 10	63 0	61 10	59 10	57 10	56 0	55 0														42
43	84 10	83 0	81 10	80 0	78 0	76 0	74 0	72 0	70 10	68 10	66 10	65 0	63 10	61 10	59 10	58 0	57 0	56 0													43
44	88 0	86 10	85 0	83 0	81 0	79 0	77 0	75 0	73 0	71 0	69 0	67 10	65 10	64 0	62 0	60 10	59 0	58 0	58 0												44
45	91 10	90 0	88 10	86 10	84 10	82 0	80 0	77 10	75 10	73 10	71 10	70 0	68 0	66 10	64 10	63 0	61 10	60 10	60 10	61 0											45
46	95 10	93 10	92 0	90 0	88 0	85 1	83 0	80 10	78 10	76 10	74 10	72 10	70 10	69 0	67 0	65 0	63 10	63 0	63 0	63 10	65 0										46
47	99 10	97 10	96 0	94 0	91 10	89 0	86 10	84 0	82 0	79 10	77 10	75 10	73 10	71 10	69 10	67 10	66 0	65 10	65 10	66 0	68 0	70 10									47
48	104 0	102 0	100 0	98 0	95 10	93 0	90 10	88 0	85 10	83 0	81 0	78 10	76 10	74 10	72 10	70 10	68 10	68 0	68 0	68 10	70 10	73 10	77 10								48
49	109 0	107 0	105 0	102 0	99 10	97 0	94 10	92 0	89 10	87 0	84 10	82 0	79 10	77 10	75 0	73 0	71 10	70 10	70 10	71 10	73 10	76 10	80 10	85 10							49
50	114 0	112 0	110 0	107 0	104 0	101 0	98 10	96 0	93 10	91 0	88 0	85 10	82 10	80 10	78 0	76 0	74 10	73 10	73 10	74 10	76 10	79 10	84 0	89 0	94 10						50
51	119 0	117 0	115 0	112 0	109 0	106 0	103 0	100 0	97 10	95 0	92 0	89 0	86 0	83 10	81 10	79 10	77 10	76 10	76 10	77 10	80 0	83 0	87 10	93 0	99 0	105 0					51
52	125 0	123 0	120 0	117 0	114 0	111 0	108 0	105 0	102 0	99 0	96 0	93 0	90 0	87 0	84 10	82 10	81 0	79 10	79 10	81 0	83 0	86 10	91 10	97 0	103 0	109 0	115 0				52
53	131 0	129 0	126 0	123 0	120 0	116 0	113 0	110 0	107 0	103 0	100 0	97 0	94 0	91 0	88 0	86 0	84 10	83 0	83 0	84 10	86 10	90 0	95 0	101 0	107 0	114 0	120 0	125 0			53
54	137 0	135 0	132 0	129 0	126 0	122 0	118 0	115 0	112 0	108 0	105 0	102 0	98 10	95 0	92 0	90 0	88 0	86 10	86 10	88 0	90 0	94 0	99 0	105 0	112 0	118 0	124 0	129 0	134 0		54
55	143 0	141 0	138 0	135 0	132 0	128 0	124 0	120 0	117 0	113 0	110 0	106 0	102 0	99 0	96 10	94 0	91 10	90 10	90 0	91 10	94 0	98 0	104 0	110 0	116 0	123 0	129 0	134 0	139 0	142 0	55

(NOTE.—Single premiums may be paid in whole or in part by transfer from the subscriber's General Provident Fund balance

(b) Table of Level Monthly Contributions.

Subscriber's age next birth-day.	Age of Daughter. Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	18 and under 19 years.	19 and under 20 years.	20 and under 21 years.	21 and under 22 years.	22 and under 23 years.	Subscriber's age next birth-day.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
26	5 8																							26
27	5 11	5 10																						27
28	6 2	6 1	6 0																					28
29	6 6	6 5	6 4	6 3																				29
30	6 10	6 9	6 8	6 7	6 7																			30
31	7 3	7 2	7 1	7 0	6 11	6 10																		31
32	7 9	7 8	7 7	7 5	7 3	7 3	7 2																	32
33	8 4	8 3	8 1	7 11	7 9	7 8	7 7	7 6																33
34	9 0	8 10	8 8	8 6	8 4	8 2	8 1	8 0	7 10															34
35	9 9	9 6	9 4	9 2	9 0	8 10	8 8	8 6	8 4	8 3														35
36	10 7	10 4	10 1	9 11	9 9	9 7	9 5	9 2	9 0	8 11	8 9													36
37	11 6	11 3	11 0	10 10	10 7	10 4	10 2	9 11	9 9	9 8	9 6	9 5												37
38	12 7	12 4	12 1	11 10	11 7	11 4	11 1	10 10	10 8	10 6	10 4	10 3	10 3											38
39	13 11	13 8	13 5	13 1	12 10	12 7	12 3	12 0	11 9	11 6	11 4	11 2	11 2	11 2										39
40	15 7	15 3	15 0	14 8	14 4	14 0	13 8	13 4	13 0	12 9	12 6	12 4	12 3	12 2	1[illegible] 2									40

In the case of sons, pensions continuing after the age of 21 can be secured only when it is proved that the son being under that age is permanently incapacitated from earning a livelihood. Rates will be quoted on application.

Contributions at the above rates are due on the last day of each calendar month and are payable up to the earlier of the following dates :—

(*a*) Date of death of father or child.

(*b*) Date on which the subscriber attains the age of 50.

(*c*) Date of marriage of the daughter.

For the seventh Schedule to the said Rules the following shall be substituted :—

Seventh Schedule (Rule 26).

COMMUTATION TABLES.

(1) *Widows' Pensions—Commutation of Future Level Monthly Contributions.*

Subscriber's age next birthday.	Wife older than Subscriber by					Wife younger than Subscriber by															Subscriber's age next birthday.
	5 and over 4 years.	4 and over 3 years.	3 and over 2 years.	2 years and over 1.	1 year or under.	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 12 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	
26	14·91	14·93	14·96	14·98	15·01	15·03	15·05	15·07	15·09	15·11	15·13										26
27	14·52	14·54	14·57	14·59	14·62	14·64	14·66	14·68	14·70	14·72	14·74	14·75									27
28	14·12	14·14	14·17	14·19	14·21	14·23	14·25	14·27	14·29	14·31	14·33	14·34	14·35								28
29	13·71	13·73	13·75	13·77	13·79	13·81	13·83	13·85	13·87	13·89	13·91	13·92	13·93	13·94							29
30	13·29	13·30	13·32	13·34	13·35	13·37	13·39	13·41	13·43	13·45	13·47	13·48	13·49	13·50	13·51						30
31	12·85	12·86	12·87	12·89	12·90	12·92	12·94	12·95	12·97	12·99	13·01	13·02	13·03	13·04	13·05	13·07					31
32	12·39	12·40	12·41	12·42	12·43	12·45	12·47	12·49	12·50	12·52	12·54	12·55	12·56	12·57	12·58	12·60	12·61				32
33	11·91	11·92	11·93	11·94	11·95	11·97	11·98	12·00	12·01	12·03	12·05	12·06	12·07	12·08	12·09	12·11	12·12	12·12			33
34	11·42	11·43	11·44	11·45	11·46	11·47	11·48	11·50	11·51	11·53	11·54	11·55	11·56	11·57	11·58	11·60	11·61	11·61	11·62		34
35	10·91	10·92	10·93	10·94	10·95	10·96	10·97	10·98	10·99	11·01	11·02	11·03	11·04	11·05	11·06	11·08	11·09	11·09	11·10	11·11	35
36	10·38	10·39	10·40	10·41	10·42	10·43	10·44	10·45	10·46	10·47	10·48	10·49	10·50	10·51	10·52	10·54	10·55	10·55	10·55	10·56	36
37	9·83	9·84	9·84	9·85	9·86	9·87	9·88	9·89	9·90	9·90	9·91	9·92	9·93	9·94	9·95	9·97	9·98	9·98	9·98	9·99	37
38	9·25	9·26	9·26	9·27	9·28	9·29	9·30	9·30	9·31	9·31	9·32	9·33	9·34	9·35	9·36	9·37	9·38	9·38	9·38	9·39	38
39	8·65	8·66	8·66	8·67	8·67	8·68	8·69	8·69	8·70	8·70	8·71	8·72	8·72	8·73	8·74	8·75	8·76	8·75	8·76	8·77	39
40	8·02	8·03	8·03	8·04	8·04	8·05	8·05	8·05	8·06	8·06	8·07	8·08	8·08	8·09	8·09	8·10	8·11	8·11	8·12	8·12	40
41	7·37	7·37	7·37	7·38	7·38	7·39	7·39	7·39	7·40	7·40	7·41	7·42	7·42	7·42	7·42	7·43	7·44	7·44	7·45	7·45	41
42	6·69	6·69	6·69	6·70	6·70	6·71	6·71	6·71	6·72	6·72	6·72	6·73	6·73	6·73	6·73	6·73	6·74	6·74	6·75	6·75	42
43	5·98	5·98	5·98	5·99	5·99	6·00	6·00	6·00	6·00	6·00	6·00	6·01	6·01	6·01	6·01	6·01	6·02	6·02	6·02	6·02	43
44	5·24	5·24	5·24	5·24	5·24	5·25	5·25	5·25	5·25	5·25	5·25	5·26	5·26	5·26	5·26	5·26	5·27	5·27	5·27	5·27	44
45	4·46	4·46	4·46	4·46	4·46	4·47	4·47	4·47	4·47	4·47	4·47	4·48	4·48	4·48	4·48	4·48	4·49	4·49	4·49	4·49	45

NOTE.—The amount to be paid in commutation of future contributions shall be determined as follows —

In the first instance, the amount of the annual contribution (i.e. 12 times the monthly contribution) shall be multiplied by the factor in the above table appropriate to the ages of the subscriber and of his wife as at the dateon which the next birthday of the subscriber will fall.

To the amount so ascertained shall be added the amount of the monthly contributions which would have been payable between that date and the date of commutation; provided that the total of these amounts shall not be greater than an amount calculated as above by reference to the ages of the subscriber and of his wife as at the date on which the last birthday of the subscriber fell.

(2) *Danghters' Pensions till Marriage—Commutation of Future Level Monthly Contributions.*

Subscriber's age next birthday.	Age of Daughter.																							Subscriber's age next birthday.
	Under 1 year.	1 year and under 2 years.	2 and under 3 years.	3 and under 4 years.	4 and under 5 years.	5 and under 6 years.	6 and under 7 years.	7 and under 8 years.	8 and under 9 years.	9 and under 10 years.	10 and under 11 years.	11 and under 10 years.	12 and under 13 years.	13 and under 14 years.	14 and under 15 years.	15 and under 16 years.	16 and under 17 years.	17 and under 18 years.	18 and under 19 years.	19 and under 20 years.	20 and under 21 years.	21 and under 22 years.	22 and under 23 years.	23 and under 24 years.	
26	14·75																								26
27	14·50	14·50																							27
28	14·17	14·18	14·17																						28
29	13·78	13·82	13·83	13·76																					29
30	13·36	13·43	13·46	13·41	13·31																				30
31	12·91	13·01	13·06	13·03	12·95	12·85																			31
32	12·44	12·56	12·62	12·61	12·55	12·48	12·37																		32
33	11·95	12·08	12·15	12·15	12·12	12·07	11·99	11·86																	33
34	11·44	11·57	11·65	11·66	11·65	11·62	11·56	11·47	11·32																34
35	10·91	11·04	11·12	11·14	11·14	11·12	11·08	11·02	10·92	10·77															35
36	10·37	10·50	10·57	10·59	10·59	10·59	10·56	10·52	10·45	10·35	10·21														36
37	9·82	9·94	10·00	10·02	10·02	10·02	10·01	9·99	9·94	9·87	9·77	9·64													37
38	9·24	9·35	9·40	9·42	9·43	9·43	9·43	9·42	9·39	9·25	9·28	9·18	9·05												38
39	8·64	8·74	8·78	8·79	8·80	8·81	8·81	8·81	8·80	8·78	8·74	8·67	8·57	8·43											39
40	8·01	8·10	8·14	8·15	8·16	8·16	8·16	8·16	8·16	8·15	8·13	8·08	8·02	7·92	7·76										40
41	7·35	7·43	7·47	7·48	7·49	7·49	7·49	7·49	7·49	7·49	7·48	7·45	7·41	7·35	7·23	7·05									41
42	6·66	6·73	6·77	6·78	6·79	6·79	6·79	6·79	6·79	6·79	6·79	6·78	6·76	6·72	6·63	6·50	6·34								42
43	5·95	6·00	6·04	6·05	6·06	6·06	6·06	6·06	6·06	6·06	6·06	6·06	6·05	6·02	5·96	5·88	5·77	5·64							43
44	5·21	5·25	5·28	5·29	5·30	5·30	5·30	5·30	5·30	5·30	5·30	5·30	5·29	5·27	5·24	5·20	5·13	5·04	4·97						44
45	4·43	4·47	4·49	4·50	4·51	4·51	4·51	4·51	4·51	4·51	4·51	4·51	4·50	4·49	4·48	4·46	4·42	4·37	4·32	4·28					45

NOTE.—The amount to be paid in commutation of future contributions shall be determined as follows :—

In the first instance, the amount of the annual contribution (i.e., 12 times the monthly contribution) shall be multiplied by the factor in the above table appropriate to the ages of the father and of the daughter as at the date on which the next birthday of the subscriber will fall.

To the amount so ascertained shall be added the amount of the monthly contributions which would have been payable between that date and the date of commutation; provided that the total of these amounts shall not be greater than an amount calculated as above by reference to the ages of the father and of the daughter as at the date on which the last birthday of the subscriber fell.

Given under my hand this eighteenth day of April, 1940.

Zetland,

One of His Majesty's Principal Secretaries of State. "

R. L. GUPTA,

Deputy Secretary to Government of India.

DEFENCE DEPARTMENT,

Simla, the 20th July, 1940,

PART B.

CANTONMENTS—BOUNDARIES.

No. 1067.—In exercise of the powers conferred by subsection (1) of section 4 of the Cantonments Act, 1924 (II of 1924) the Central Government is pleased to declare its intention of excluding from the limits of the Rawalpindi Cantonment the local areas specified in Schedules A and B hereto annexed, and of including within the said limits the local areas specified in Schedules C to G.

Any objection to this proposal which any inhabitant of the Rawaipindi Cantonment or of the aforesaid local areas may; within six weeks from the date of this notification, submit in writing to the Central Government through the General Officer Commanding-in-Chief, Northern Command, will be taken into consideration by the Central Government.

Areas to be excluded.

SCHEDULE A.

Boundary pillar No.	Description.	Forward bearings. Degrees.	Forward bearings. Minutes.	Horizontal distances in feet.
R20B to R20A..	From pillar No. R20B, in a south easterly direction to pillar No. R20A.	143	13	336
R20A to R20 ..	From pillar No. R20A, in a south westerly direction to pillar No. R20.	233	47	143
R20 to R19 ..	From pillar No. R20, in a north westerly direction to pillar No. R19.	302	00	336
R19 to R18 ..	From pillar No. R19, which is situated at the south east corner of Railway Bungalow No. 272, in a north westerly direction to pillar No. R18.	301	52	419
R18 to R17E ..	From pillar No. R18 which is situated on north east corner of Railway Bungalow No. 272, in a south westerly direction to pillar No R17E.	182	43	250
R17E to R17D	From pillar No. R17E, which is situated on north west corner of Railway Bungalow No. 272, parallel to the western compound wall of the said bungalow of Race Course side to pillar No. R17D.	111	26	312
R17D to R17C	From pillar No. R17D, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R17C.	126	56	138
R17C to R17B..	From pillar No. R17C, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R17B.	135	50	108
R17B to R17A	From pillar No. R17B, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R17A.	144	01	110
R17A to R17 ..	From pillar No. R17A, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R17.	148	31	111
R17 to R16D ..	From pillar No. R17, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R16D.	155	29	118
R16D to R16C	From pillar No. R16D, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R16C.	162	42	180
R16C to R16B	From pillar No. R16C, in a south easterly direction on the eastern side of Race Course boundary to pillar No. R16B.	164	03	126
R16B to R16A	From pillar No. R16B, in a south easterly direction to pillar No. R16A.	159	58	358
R16A to R16 ..	From pillar No. R16A, in a south easterly direction to pillar No. R16.	157	48	180
R16 to R15 ..	From pillar No. R16, in a south easterly direction to pillar No. R15.	157	22	482
R15 to R13 ..	From pillar No. R15 which is situated at the south west corner of railway bungalow No. 268, in a north easterly direction to pillar No. R13 (1909).	42	01	529

Boundary pillar No.	Description.	Forward Bearings. Degrees.	Forward Bearings. Minutes.	Horizontal distances in feet.
R13 to R14 ..	From pillar No. R13 (of 1909) in a north westerly direction to pillar No. R14 (of 1909).	338	21	460
R14 to R15 ..	From pillar No. R14 (of 1909) in a north easterly direction to pillar No. R15 (of 1909).	16	31	161
R15 to R16 ..	From pillar No. R15 (of 1909) in a north westerly direction to pillar No. R16 (of 1909),	343	47	187
R16 to R17 ..	From pillar No. R16 (of 1909) in a north westerly direction to pillar No. R17 (of 1909).	326	43	486
R17 to R18 ..	From pillar No. R17 (of 1909) in a south westerly direction to pillar No. R18 (of 1909).	227	4	18
R18 to R19 ..	From pillar No. R18 (of 1909) in a north westerly direction to pillar No. R19 (of 1909).	323	47	546
R19 to R20B ..	From pillar No. R 19 (of 1909) in a south westerly direction to pillar No. R20B (of 1909) (starting station).	238	25	135

SCHEDULE B.

Boundary pillar No.	Description.	Forward Bearings. Degrees.	Forward Bearings. Minutes.	Horizontal distances in feet.
$\frac{41}{112}$ to $\frac{42}{113}$ ..	From existing pillar No. 41 (1909) proposed 112, the boundary crosses the river Leh in a north direction to pillar No. 42 which is situated in the municipal garden.	339	37	389
$\frac{42}{113}$ to $\frac{43}{114}$ ..	From existing pillar No. 42 (1909) in a north easterly direction to pillar No. 43.	55	13	287
$\frac{43}{114}$ to $\frac{44}{115}$ ..	From existing pillar No. 43 (1909) in a southerly direction crossing the Leh river to pillar No. 44 (proposed 113).	180	14	492
$\frac{44}{113}$ to $\frac{41}{112}$ ..	From existing pillar No. 44 (proposed 113) the boundary runs in a south-westerly direction to pillar No. 41/112.	248	30	107

Areas to be included.

SCHEDULE C.

Boundary pillar No.	Description.	Forward Bearings. Degrees.	Forward Bearings. Minutes.	Horizontal distances in feet.
32 to 104/proposed.	From existing pillar No. 32 (1909) proposed No. 103 in north-westerly direction to pillar No. 104 proposed.	347	29	1,072
104 to 105 ..	From proposed pillar No. 104 in a north easterly direction to pillar No. 105 proposed.	26	42	446
105 to 105A ..	From proposed pillar No. 105 in a north easterly direction to pillar No. 105A. proposed,	72	36	420
105A to 106 ..	From proposed pillar No. 105A in a south easterly direction to pillar No. 106.	97	15	215
106 to 107 ..	From proposed pillar No. 106 in a south easterly direction to pillar No. 107.	122	58	334
107 to 108 ..	From proposed pillar No. 107 in a south easterly direction to pillar No. 108 (existing No. 37 of 1909).	145	36	297
108 to 36 (old)..	From pillar No. 108 in a north westerly direction to pillar No. 36.	308	44	292
36 to 35 ..	From existing pillar No. 36 (of 1909) in a north westerly direction to pillar No. 35.	298	59	310
35 to 34 ..	From existing pillar No. 35 (of 1909) in a south westerly direction to pillar No. 34.	266	27	563
34 to 33 ..	From existing pillar No. 34 (of 1909) in a south westerly direction to pillar No. 33.	194	33	531
33 to 32 ..	From existing pillar No. 33 (of 1909) in a south eastery direction to pillar No. 32 of 1909 (proposed 103).	174	0	866

SCHEDULE D.

Boundary pillar No.	Description.	Forward bearings. Degrees.	Minutes.	Horizontal distances in feet.
44/113 to 114 ..	From existing pillar No. 44 (1909) proposed 113 in a north easterly direction follows the right bank of Leh Nadi to proposed pillar No. 114.	31	45	378
114 to 115 ..	From proposed pillar No. 114 the boundary turns to right on south easterly direction to pillar No. 115 proposed.	95	30	120
115 to 116/45 ..	From proposed pillar No. 115 the boundary crosses the Leh Nadi and proceeds on south-south easterly direction to pillar No. 116 (existing 45 of 1909).	155	30	560
116/45 to 113/44 ..	From proposed pillar No. 116 (45 of 1909) in a north westerly direction to existing pillar No. 44 of 1909 (proposed 113).	292	58	642

SCHEDULE E.

(Area in " Topi Park ").

Boundary pillar No.	Description.	Forward bearings. Degrees.	Minutes.	Horizontal distances in feet.
68 to 1 ..	From existing pillar No. 68 (of 1909) in a north easterly direction to pillar No. 1.	79	34	525
1 to 2 ..	From pillar No 1 in a south easterly direction to pillar No. 2.	97	08	566
2 to 3 ..	From pillar No. 2 in a south easterly direction to pillar No. 3.	124	14	83
3 to 4 ..	From pillar No. 3 along the western boundary wall of Circuit House to south easterly direction to pillar No. 4.	145	44	80
4 to 5 ..	From pillar No. 4 along the western boundary wall of Circuit House to south easterly direction to pillar No. 5.	169	46	152
5 to 6 ..	From pillar No. 5 along the western boundary wall of Circuit House to south easterly direction to pillar No. 6.	152	30	301
6 to 7 ..	From pillar No. 6 in a south easterly direction to pillar No. 7.	101	36	118
7 to 8 ..	From pillar No. 7 in a north easterly direction to pillar No. 8.	72	34	251
8 to 9 ..	From pillar No. 8 in a north easterly direction to pillar No. 9.	57	11	228
9 to 10 ..	From pillar No. 9 in a north easterly direction to pillar No. 10.	18	13	507
10 to 11 ..	From pillar No. 10 in a north westerly direction to pillar No. 11.	310	28	519
11 to 12 ..	From pillar No. 11 in a north easterly direction to pillar No. 12 along Road No. 8 at Topi Park.	56	33	180
12 to 13 ..	From pillar No. 12 in a north easterly direction to pillar No. 13 which is situated on crossing of Road No. 8 and 1 at Topi Park.	61	55	179
13 to 14 ..	From pillar No. 13 in a north westerly direction to pillar No. 14.	295	19	449
14 to 15 ..	From pillar No. 14 in a north easterly direction to pillar No. 15 which is situated on north west gate pillar of Forest Office.	283	23	434

Boundary pillar No.	Description.	Forward bearings. Degrees.	Minutes.	Horizontal distances in feet.
15 to 16 ..	From pillar No. 15 in a north westerly direction to pillar No. 16 which is situated on the south west corner of District Jail.	340	16	80
16 to 17 ..	From pillar No. 16 in a south easterly direction along northern side of Road No. 1 at Topi Park to pillar No. 17.	103	33	602
17 to 18 ..	From pillar No. 17 in a south easterly direction to pillar No. 18.	118	46	467
18 to 19 ..	From pillar No. 18 in a south easterly direction to pillar No. 19.	120	00	669
19 to 20 ..	From pillar No. 19 in a south easterly direction to pillar No. 20.	128	23	336
20 to 21 ..	From pillar No. 20 in a south easterly direction to pillar No. 21.	137	30	496
21 to 22 ..	From pillar No. 21 in a south easterly direction to pillar No. 22.	160	20	125
22 to 23 ..	From pillar No. 22 in a north eastarly direction to pillar No. 23.	89	31	317
23 to 24 ..	From pillar No. 23 in a south easterly direction to pillar No. 24.	105	24	378
24 to 25 ..	From pillar No. 24 in a south easterly direction to pillar No. 25.	109	24	197
25 to 26 ..	From pillar No. 25 in a south easterly direction to pillar No. 26.	104	32	184
26 to 27 ..	From pillar No. 26 in a south easterly direction to pillar No. 27.	101	18	468
27 to 28 ..	From pillar No. 27 in a north eastelry direction to pillar No. 28.	42	13	96
28 to 29 ..	From pillar No. 28 in a south easterly direction to pillar No. 29 which is situated along Cantonment Dhobi Ghat at Topi Park.	119	14	200
29 to 30 ..	From pillar No. 29 in a north easterly direction to pillar No. 30 which is situated on the bank of Leh River.	15	05	334
30 to 31 ..	From pillar No. 30 in a north easterly driection to pillar No. 31.	70	17	532
31 to 32 ..	Fr m pillar No. 31 in a south easterly direction to pillar No. 32.	173	52	352
32 to 33 ..	From pillar No. 32 in a south westerly direction to pillar No. 33.	216	03	430
33 to 34 ..	From pillar No. 33 in a south westerly direction to pillar No. 34.	185	58	277
34 to 35 ..	From pillar No. 34 in a south easterly direction to pillar No. 35.	112	12	70
35 to 36 ..	From pillar No. 35 in a south easterly direction to pillar No. 36.	147	00	105
36 to 37 ..	From pillar No. 36 in a south easterly direction to pillar No. 37.	175	48	207
37 to 38 ..	From pillar No. 37 in a south westerly direction to pillar No. 38.	202	01	167
38 to 39 ..	From pillar No. 38 in a south easterly direction to pillar No. 39.	178	47	345
39 to 40 ..	From pillar No. 39 in a south westerly direction to pillar No. 40.	192	09	659
40 to 41 ..	From pillar No. 40 in a south westerly direction to pillar No. 41.	190	22	367
41 to 42 ..	From pillar No. 41 in a south westerly direction to pillar No. 42.	187	44	207

Boundary pillar No.	Description.	Forward bearings. Degrees.	Forward bearings. Minutes.	Horizontal distances in feet.
42 to 43 ..	From pillar No. 42 in a south westerly direction to pillar No. 43.	180	56	519
43 to 44 ..	From pillar No. 43 in a south westerly direction to pillar No. 44.	187	22	407
44 to 45 ..	From pillar No. 44 in a south easterly direction to pillar No. 45.	152	25	194
45 to 46 ..	From pillar No. 45 in a south easterly direction to pillar No. 46.	173	11	266
46 to 47 ..	From pillar No. 46 in a south easterly direction to pillar No. 47.	125	55	139
47 to 48 ..	From pillar No. 47 in a south easterly direction to pillar No. 48.	151	28	342
48 to 49 ..	From pillar No. 48 in a south easterly direction to pillar No. 49.	155	52	421
49 to 50 ..	From pillar No. 49 in a south easterly direction to pillar No. 50.	155	05	243
50 to 51 ..	From pillar No. 50 in a south westerly direction to pillar No. 51.	188	42	354
51 to 52 ..	From pillar No. 51 in a south westerly direction to pillar No. 52.	220	41	253
52 to 53 ..	From pillar No. 52 in a south westerly direction to pillar No. 53	221	07	240
53 to 54 ..	From pillar No. 53 in a south westerly direction to pillar No. 54.	183	29	218
54 to 55 ..	From pillar No. 54 in a south easterly direction to pillar No. 55.	134	42	426
55 to 56 ..	From pillar No. 55 in a south easterly direction to pillar No. 56.	152	26	506
56 to 57 ..	From pillar No. 56 in a south westerly direction to pillar No. 57 which is situated on the crossing of Road No. 1 with Grand Trunk Road.	202	19	297
57 to 58 ..	From pillar No. 57 in a north westerly direction by crossing Grand Trunk Road to pillar No. 58.	302	44	1,365
58 to 59 ..	From pillar No. 58 in a south westerly direction to pillar No. 59.	242	25	461
59 to 60 ..	From pillar No. 59 in a south westerly direction to pillar No. 60.	242	46	274
60 to 61 ..	From pillar No. 60 in a north westerly direction to pillar No. 61 which is situated on east side of Morgah Road.	293	04	1,000
61 to 62 ..	From pillar No. 61 in a south westerly direction to pillar No. 62.	266	00	486
62 to 63 ..	From pillar No. 62 in a south westerly direction by crossing N.-W. R. Line to Attock Oil Company to pillar No. 63.	269	38	941
63 to 64 ..	From pillar No. 63 in a south westerly direction to pillar No. 64.	269	25	477
64 to 65 ..	From pillar No. 64 in a south westerly direction to pillar No. 65.	269	25	543
65 to 66 ..	From pillar No. 65 in a south westerly direction to pillar No. 66.	269	35	1,666
66 to Z33 ..	From pillar No. 66 in north easterly direction to pillar No. Z33.	30	05	700
Z33 to 82 ..	From pillar No. Z33 in a north westerly direction to pillar No. 82 (of 1909).	354	30	692
82 to 81 ..	From pillar No. 82 (of 1909) in a north easterly direction to pillar No. 81 (of 1909).	72	21	648

Boundary pillar No.	Description.	Forward bearings. Degrees.	Minutes.	Horizontal distances in feet.
81 to 80 ..	From pillar No. 81 (of 1909) in a north easterly direction to pillar No. 80 (of 1909).	36	19	333
80 to 79 ..	From pillar No. 80 (of 1909) in a north westerly direction to pillar No. 79 (of 1909).	346	43	980
79 to 78 ..	From pillar No. 79 (of 1909) in a north easterly direction to pillar No. 78 (of 1909).	67	1	938
78 to 77 ..	From pillar No. 78 (of 1909) in a south easterly direction to pillar No. 77 (of 1909).	122	55	1,199
77 to 76 ..	From pillar No. 77 (of 1909) in a north westerly direction to pillar No. 76 (of 1909).	341	7	2,847
76 to 75 ..	From pillar No. 76 (of 1909) in a south westerly direction to pillar No. 75 (of 1909).	250	17	101
75 to 74 ..	From pillar No. 75 (of 1909) in a north westerly direction to pillar No. 74 (of 1909).	326	33	1,570
74 to 73 ..	From pillar No. 74 (of 1909) in a south easterly direction to pillar No. (73 of 1909).	99	28	374
73 to 72 ..	From pillar No. 73 (of 1909) in a north easterly direction to pillar No. 72 (of 1909).	55	30	102
72 to 71 ..	From pillar No. 72 (of 1909) in a north easterly direction to pillar No. 71 (of 19 9).	61	6	89
71 to 70 ..	From pillar No. 71 (of 1909) in a north westerly direction to pillar No. 70 (of 1909).	335	43	232½
70 to 69 ..	From pillar No. 7) (of 1909) in a south westerly direction to pillar No. 69 (of 1909).	198	10	91½
69 to 68 ..	From pillar No. 69 (of 1909) in a north westerly direction to pillar No. 68 (of 1909 starting station).	287	47	456½

SCHEDULE F.

(Area consisting of Dhok Thulsa Hassanabad Tanch Tali Mori, Octroi Post No. 22, New Hythe Lines, etc.)

Boundary pillar No.	Description.	Forward bearings. Degrees.	Minutes.	Horizontal distances in feet.
82 to Z33 ..	From pillar No. 82 (of 1909) in a south easterly direction to pillar No Z33.	174	30	692
Z33 to 66 ..	From pillar No. Z33 in a south westerly direction to pillar No. 66.	210	05	700
66 to 67 ..	From pillar No. 66 in a south westerly direction to pillar No. 67.	217	39	723
67 to 68 ..	From pillar No. 67 in a south westerly direction to pillar No. 68 which is situated on the east side of road.	214	38	1,218
68 to 69 ..	From pillar No. 68 in a south westerly direction to pillar No. 69 by crossing Morgah Road and is situated on a spur.	237	12	750
69 to 70 ..	From pillar No. 69 in a south westerly direction to pillar No. 70.	240	08	817
70 to 71 ..	From pillar No. 70 the boundary crosses well defined nallah and runs in a north westerly direction to pillar No. 71 which is situated at the junction of kuchha road near Dhok Kathana.	323	07	1,777
71 to 72 ..	From pillar No. 71 the boundary crosses a deep nallah and runs in a north westerly direction to pillar No. 72.	323	11	2,141

Boundary pillar No.	Description.	FOWARD BEARINGS. Degrees.	Minutes.	Horizontal distances in feet.
72 to 73 ..	From pillar No. 72 in a straight line running almost due north west to pillar No. 73 which is situated on the north side of kuchha road to Dhamial.	323	15	1,487
73 to 74 ..	From pillar No. 73 the boundary crosses a deep nallah running almost due north west to pillar No. 74.	322	48	1,333
74 to 75 ..	From pillar No. 74 in a north westerly direction by crossing the Masrial Road to pillar No. 75.	323	27	1,237
75 to 76 ..	From pillar No. 75 in a north westerly direction and passes south west of Tanch Tali Mori village to pillar No. 76.	322	57	1,036
76 to 77 ..	From pillar No. 76 in a north westerly direction and passes the Stop Butt of Volunteer Rifles Range to pillar No. 77 which is situated on the west side of Dhamial Road.	323	16	510
77 to 78 ..	From pillar No. 77 in a north westerly direction and crosses a deep nallah to pillar No. 78 which is situated on the south of Tanch village.	323	06	1,587
78 to 79 ..	From pillar No. 78 in a north westerly direction and crosses the Dhok of Saiyidan to pillar No. 79.	323	03	1,869
79 to 80 ..	From pillar No. 79 in a straight line running almost due north west to pillar No. 80 which is situated on the south east side of Brickfield Road.	323	14	752
80 to 81 ..	From pillar No. 80 in a north westerly direction to pillar No. 81.	323	11	1,282
81 to 82 ..	From pillar No. 81 in a north westerly direction to pillar No. 82.	322	48	475
82 to 83 ..	From pillar No. 82 in a north westerly direction to pillar No. 83.	323	12	2,217
83 to 84 ..	From pillar No. 83 in a north westerly direction to pillar No. 84.	322	48	435
84 to 85 ..	From pillar No. 84 in a north easterly direction to pillar No. 85 (existing No. 14 of 1909).	9	19	1,126
85 to 13 ..	From pillar No. 85 (14 of 1909) in a south easterly direction to pillar No. 13 (of 1909).	100	0	382
13 to 12 ..	From pillar No. 13 (of 1909) in a north easterly direction to pillar No. 12 which is situated in front of Line of Butts.	43	10	110
12 to 11 ..	From pillar No. 12 (of 1909) in a south easterly direction to pillar No. 11.	98	27	1,823
11 to 10 ..	From pillar No. 11 (of 1909) in a south westerly direction to pillar No. 10 which is situated at the north west corner of Brickfield Road.	191	31	1,388
10 to 9 ..	From pillar No. 10 (of 1909) in a south easterly direction to pillar No. 9.	97	30	695
9 to 8 ..	From pillar No. 9 (of 1909) in a south westerly direction to pillar No. 8 which is situated north west re-entering angle of Brickfield.	187	45	207½
8 to 7 ..	From pillar No. 8 (of 1909) in a south easterly direction to pillar No. 7 which is situated on north east corner of disused brickfield of M. E. S.	93	15	785
7 to 6 ..	From pillar No. 7 (of 1909) in a south westerly direction to pillar No. 6.	199	40	818
6 to 5C ..	From pillar No. 6 (of 1909) in a south easterly direction to pillar No. 5C.	122	41	1,462
5C to 5B ..	From pillar No. 5C in a south westerly direction to pillar No. 5B.	212	27	130
5B to 5A ..	From pillar No. 5B in a south easterly direction to pillar No. 5A.	122	42	119
5A to 5 ..	From pillar No. 5A in a north easterly direction to pillar No. 5.	32	24	131

Boundary pillar No.	Description.	Forward bearings. Degrees.	Minutes.	Horizontal distances in feet.
5 to 4 ..	From pillar No. 5 in a south easterly direction to pillar No. 4.	122	37	694
4 to 3 ..	From pillar No. 4 in a south easterly direction to pillar No. 3.	122	37	268
3 to 2 ..	From pillar No. 3 in a south easterly direction to pillar No. 2.	122	37	148
2 to 1 ..	From pillar No. 2 in a south westerly direction to pillar No. 1.	206	0	59
1 to 139 ..	From pillar No. 1 in a south westerly direction to pillar No. 139.	230	50	192
139 to 138 ..	From pillar No 139 in a south direction follows the course of a big nallah on its east side to pillar No. 138.	171	56	241
138 to 137 ..	From pillar No. 138 in a south westerly direction follows the course of nallah to pillar No. 137.	231	30	192
137 to 136 ..	From pillar No. 137 in a south easterly direction follows the course of nallah to pillar No. 136.	150	35	191
136 to 135 ..	From pillar No. 136 in a south westerly direction follows the course of nallah to pillar No. 135.	227	18	201
135 to 134 ..	From pillar No. 135 in south easterly direction follows the course of nallah to pillar No. 134.	152	48	98
134 to 133 ..	From pillar No. 134 in a south westerly direction follows the course of nallah to pillar No. 133.	206	1	108
133 to 132 ..	From pillar No. 133 in a south westerly direction follows the course of nallah to pillar No. 132.	254	46	83
132 to 131 ..	From pillar No. 132 in a south direction to pillar No. 131.	180	0	105
131 to 130 ..	From pillar No. 131 in a south westerly direction follows the course of nallah to pillar No. 130.	209	7	83
130 to 129 ..	From pillar No. 130 in a south easterly direction follows the course of nallah to pillar No. 129.	151	23	96
129 to 128 ..	From pillar No. 129 in a south easterly direction follows the course of nallah to pillar No. 128.	100	22	46
128 to 127 ..	From pillar No. 128 in a south westerly direction to pillar No. 127.	202	27	230
127 to 126 ..	From pillar No. 127 which is situated on the north side of Tanch road, along north side of Tanch Road to south westerly direction to pillar No. 126.	186	10	695
126 to 125 ..	From pillar No. 126 parallel to Tanch Road, on north easterly direction to pillar No. 125.	75	15	410
125 to 124 ..	From pillar No. 125 in a south easterly direction by crossing Tanch Road to pillar No. 124.	152	41	1,118
124 to 123 ..	From pillar No. 124 in a south easterly direction to pillar No. 123.	117	39	482
123 to 122 ..	From pillar No. 123 in a south westerly direction to pillar No. 122.	214	0	28
122 to 121 ..	From pillar No. 122 in a south easterly direction to pillar No. 121.	139	2	332
121 to 120 ..	From pillar No. 121 in a south westerly direction on north side of Victoria Rifle Range to pillar No. 120.	258	27	1,479
120 to 119 ..	From pillar No. 120 in a north westerly direction to pillar No. 119.	329	20	80
119 to 118 ..	From pillar No. 119 in a south westerly direction to pillar No. 118.	239	55	204
118 to 117 ..	From pillar No. 118 in a south westerly direction to pillar No. 117 which is situated on north of butts.	256	37	185
117 to 116 ..	From pillar No. 117 in a south easterly direction to pillar No. 116.	173	52	203

Boundary pillar No.	Description.	Forward bearings. Degrees.	Forward bearings. Minutes.	Horizontal distances in feet.
116 to 115 ..	From pillar No. 116 in a north easterly direction to pillar No. 115 which is close to the south-south east extremity of butts of the Victoria Rifle Range.	75	43	68
115 to 114 ..	From pillar No. 115 in a south easterly direction to pillar No. 114.	91	20	325
114 to 113 ..	From pillar No. 114 in a north westerly direction to pillar No. 113.	356	17	75
113 to 112 ..	From pillar No. 113 in a north easterly direction by following the south side of Victoria Rifle Range to pillar No. 112.	78	39	1,617
112 to 111 ..	From pillar No. 112 in a south westerly direction to pillar No. 111.	139	44	347
111 to 110 ..	From pillar No. 111 in a south westerly direction to pillar No. 110 which is situated on the north side of butts of Victoria Rifle Range.	262	15	2,407
110 to 109 ..	From pillar No. 110 in a south easterly direction to pillar No. 109 which is closed behind the butts.	179	4	182
109 to 108 ..	From pillar No. 109 in a north easterly direction to pillar No. 108.	81	37	2,525
108 to 107 ..	From pillar No. 108 in a south easterly direction to pillar No. 107 which is on south east corner of British cemetery.	139	14	275
107 to 106 ..	From pillar No. 107 in a north easterly direction to pillar No 106.	54	22	651
106 to 105 ..	From pillar No. 106 in a south easterly direction and crosses Vaughan Road to pillar No. 105.	130	40	1,300
105 to 104 ..	From pillar No. 105 in a south easterly direction to pillar No. 104.	131	04	510
104 to 103 ..	From pillar No. 104 in a south westerly direction to pillar No. 103.	218	37	252
103 to 102 ..	From pillar No. 103 in a south easterly direction to pillar No. 102.	151	10	181½
102 to 101 ..	From pillar No. 102 in a north easterly direction to pillar No. 101.	73	20	309½
101 to 100 ..	From pillar No. 101 in a south easterly direction to pillar No. 100 which is on a high ground on the edge of a nallah.	128	59	638
100 to 99 ..	From pillar No. 100 in a south easterly direction to pillar No. 99.	92	8	519
99 to 98 ..	From pillar No. 99 in a south easterly direction to pillar No. 98.	172	35	37
98 to 97 ..	From pillar No. 98 in a north easterly direction to pillar No. 97.	86	47	320
97 to 96 ..	From pillar No. 97 in a south easterly direction to pillar No. 96.	170	10	102
96 to 95 ..	From pillar No. 96 in a north easterly direction to pillar No. 95.	52	18	183
95 to 94 ..	From pillar No. 95 in a south easterly direction to pillar No. 94.	94	1	696
94 to 93 ..	From pillar No. 94 in a south easterly direction to pillar No. 93.	139	18	1,193
93 to 92 ..	From pillar No. 93 in a south westerly direction follows the north side of Cambridge Barracks Rifle Range to pillar No. 92.	250	44	1,589
92 to 91 ..	From pillar No. 92 which is situated on north side of butts of Cambridge Barracks Rifle Range runs in a south easterly direction to pillar No. 91.	163	55	361

Boundary pillar No.	Description.	Forward bearings. Degrees.	Forward bearings. Minutes.	Horizontal distances in feet.
91 to 90 ..	From pillar No. 91 which is situated on south side of butts of Cambridge Barracks Rifle Range and runs in a north easterly direction to pillar No. 90.	70	43	1,747
90 to 89 ..	From pillar No. 90 in a south easterly direction to pillar No. 89.	139	10	225
89 to 88 ..	From pillar No. 89 in a south westerly direction to pillar No. 88.	182	41	165
88 to 87 ..	From pillar No. 88 in a south westerly direction to pillar No. 87, and is on north side of butts of Rifle Range.	250	30	1,712
87 to 86 ...	From pillar No. 87 in a south easterly direction to pillar No. 86 and is on south side of butts of Rifle Range.	165	46	198
86 to 85 ..	From pillar No. 86 in a north easterly direction to pillar No. 85.	70	45	1,655
85 to 84 ...	From pillar No. 85 in a south westerly direction to pillar No. 84.	182	44	664
84 to 83 ..	From pillar No. 84 in a south easterly direction to pillar No. 83.	125	19	336
83 to 82 ..	From pillar No. 83 in a south easterly direction to pillar No. 82.	139	7	133

SCHEDULE G.

(Area in Chuhr Harpal village, etc).

Boundary pillar No.	Description.	Forward bearings. Degrees.	Forward bearings. Minutes.	Horizontal distances in feet.
88/17 to 89 ..	From pillar No. 88/17 (of 1909) in a north westerly direction to pillar No. 89 proposed.	307	44	480
89 to 90 ..	From pillar No. 89 in a north westerly direction to pillar No. 90 which is situated at the right of Misrayal Road.	289	45	4,582
90 to 91 ..	From pillar No. 90 in a north westerly direction to pillar No. 91 which is situated towards south of Chuhr Harpal village.	290	53	1,235
91 to 92 ..	From pillar No. 91 in a north westerly direction to pillar No. 92.	335	12	1,079
92 to 93 ..	From pillar No. 92 in a north easterly direction to pillar No. 93 which is situated to the left of Grand Trunk Road.	6	26	391
93 to 94/23 ..	From pillar No. 93 towards north easterly direction crosses the Grand Trunk Road to pillar No. 94 (23 of 1909) which is situated to the left of City Road.	62	41	2,552
94/23 to 22 ..	From pillar No. 94 (23 of 1909) in a south westerly direction to pillar No. 22 (existing).	207	26	2,049
22 to 21 ..	From pillar No. 22 (of 1909) in a south easterly direction to pillar No. 21 which is situated 124 feet south of centre of the metalling of the Grand Trunk Road.	110	56	729
21 to 20 ..	From pillar No. 21 (of 1909) in a south westerly direction parallel to the defence road to pillar No. 20 which is situated 22½ feet east of centre of metalling of defence road to Misrial redoubt.	206	3	493
20 to 19 ..	From pillar No. 20 (of 1909) in a south easterly direction running parallel to Grand Trunk Road to pillar No. 19.	110	46	3,804
19 to 18 ..	From pillar No. 19 (of 1909) in a south easterly direction to pillar No. 18 which is situated at the south east angle of Officers Mess West Ridge.	109	56	705
18 to 88/17 ..	From pillar No. 18 (of 1909) in a south easterly direction to the original starting point, *i.e.* 88/17.	161	0	750

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, TUESDAY, JULY 23, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 23rd July, 1940.

No. 529-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For clause (*2*) of rule 2 of the said Rules, the following clause shall be substituted, namely :—

"(*2*) 'enemy territory' means—

(*a*) any area which is under the sovereignty of, or administered by, or for the time being in the occupation of, a State at war with His Majesty, not being an area in the occupation of His Majesty or of a State allied with His Majesty, and

(*b*) any area which may be notified by the Central Government to be enemy territory ;"

No. 529-OR/1/40.—In pursuance of sub-clause (*b*) of clause (*2*) of rule 2 of the Defence of India Rules, the Central Government is pleased to notify the following areas to be enemy territory, namely :—

1. All French territory in Europe including Corsica.
2. Algeria.
3. The French Zone of Morocco.
4. Tunisia.

No. 530-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made to the Defence of India Rules, namely :—

In Part VI of the said Rules, after rule 45, the following rule shall be added, namely :—

Matters required to be disclosed under the Indian Companies Act, 1913.

"45A. If the Central Government certifies that the disclosure—

VII of 1913.

(*1*) of any matter required by subsection (*1*) of section 93 of the Indian Companies Act, 1913, to be stated in a prospectus issued by or on behalf of a company or by or on behalf of any person who is or has been engaged or interested in the formation of the company, or

(*2*) of the contents of a contract for the inspection of which or of a copy of which a time and place is required by clause (*l*) of the said subsection to be stated in the prospectus,

would be prejudicial to the defence of British India, the public safety, the maintenance of public order or the efficient prosecution of war or to the maintenance of supplies and services essential for the life of the community, the requirements of the said subsection [including the requirements of the said subsection read with subsection (*2*) of section 96 of the said Act] shall be deemed to have been complied with by the annexing to the prospectus of a copy of the certificate, and no matter to which the certificate relates shall be stated in the prospectus, nor shall any contract to which the certificate relates or any copy thereof be made available for inspection."

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

GOVERNMENT OF INDIA.

NOTIFICATION.

Simla, the 23rd July, 1940.

No. M1217.—In exercise of the powers conferred by sub-rule (1) of rule 88 of the Defence of India Rules, the Central Government is pleased to declare that the restriction imposed by the proviso to rule 24 of the Indian Explosives Rules, 1914, shall not apply

to the conveyance in any railway station, or in or from any railway train, of any explosives under instructions given on behalf of Government by the Chief Inspector of Explosives in India.

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, THURSDAY, JULY 25, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 25th July, 1940.

No. D/C.-871-F.—It is notified for general information that subscriptions to the Government of India 3 per cent. Six Year Defence Bonds issued under the Government of India, Finance Department Notification, No. D/C.-228-F., dated the 4th June, 1940, will not be received after the close of business on Wednesday, the 31st July, 1940.

With effect from the 1st August, 1940, the stipulation in paragraph 6 of the aforesaid notification restricting the maximum holdings to Rs. 15,000 (nominal) is also cancelled; with effect from the same date securities of these Bonds will therefore be accepted for consolidation along with securities of the 3 per cent. Defence Bonds, 1946.

No. D/C.-872-F.—It is notified for general information that the Government of India 3 per cent. Defence Bonds, 1946, repayable at Rs. 101 for every Rs. 100 nominal on the 1st August, 1946 and bearing interest at 3 per cent. per annum payable, half-yearly. which interest will be liable to income-tax, will be obtainable with effect from the 1st August, 1940, until further notice.

1. *Application for Bonds.*—The Bonds will be available at the offices of the Reserve Bank of India, Bombay, Calcutta, Delhi and Madras, at branches of the Imperial Bank of India at other places in India, and at all Government treasuries.

2. *Interest.*—The first interest payment due on the Bonds for the full half-year ending the 31st January, 1941, will be made on the 1st February, 1941, and thereafter interest will be payable half-yearly on the 1st of August and the 1st of February. No interest will accrue on the Bonds after the date fixed for repayment.

3. *Issue Price.*—The prices at which the Bonds can be purchased are as follows :—

Bonds purchased on any date from the—	*Price per Rs. 100 nominal.*
1st August 1940 to the 10th August 1940	100-0-0
12th " " 17th " "	100-0-9
19th " " 24th " "	100-1-6
26th " " 31st " "	100-2-3

and thereafter at prices increasing by 9 pies per cent. weekly up to the 31st January, 1941. This weekly increase approximates to the net interest which accrues weekly on the Bonds.

Conversion Terms.

4. **5 per cent. Loan, 1940-43,** will be received in payment of the purchase price of the Bonds at its full maturity value, that is to say, at Rs. 100 for Rs. 100 nominal of the Loan tendered. If the maturity value of the Loan tendered is not an exact multiple of the issue price per cent. of the Bonds, the tenderer will receive in cash, at the time of issue of the new securities, the amount by which the value of the Loan tendered exceeds the nearest lower multiple of the issue price.

Example.—An applicant tenders on the 19th August, 1940, Rs. 25,000 nominal value of the 5 per cent. Loan, 1940-43, in payment of the purchase price of the 3 per cent. Defence Bonds, 1946. The value of the Loan tendered being Rs. 25,000, the applicant will receive Rs. 24,900 nominal of the Bonds and Rs. 76-10-6 in cash.

Interest on the securities accepted for the purchase of the Bonds at the rate of 5 per cent. per annum up to the 30th September, 1940, inclusive, will be paid in cash at the time of issue of the new securities.

Supplementary Provisions.

5. The Bonds will be issued in the form of—

(*i*) Stock, the applicants for which will be given Stock Certificates, or

(*ii*) Promissory Notes.

If no preference is stated by the applicants, the securities will be issued in the form of Promissory Notes.

6. Applications for the Bonds may be for Rs. 100 or any multiple of that sum.

7. Applications may be in the form attached hereto or in any other form which states clearly the amount and description of the securities required, the full name and address of the applicant and the treasury or sub-treasury at which interest is required to be paid.

8. Applications should be accompanied by the necessary payment in any of the forms mentioned below—

(a) *Cash or Cheque.*—Cheques tendered at offices of the Reserve Bank or the Imperial Bank of India should be drawn in favour of the Bank concerned and cheques tendered at treasuries in favour of the Treasury Officer.

(b) *5 per cent. Loan, 1940-43.*- Applicants who tender securities in payment must transfer such securities to Government,

(i) in the case of promissory notes by endorsing them with the words "Pay to the Governor-General in Council" over their signature, and

(ii) in the case of Stock, by signing the form of transfer deed on the back of the Stock Certificate before a witness.

9. Brokerage will be paid at the rate of 1/16th per cent. to recognised bankers and brokers on applications for Bonds bearing their stamp.

FORM OF APPLICATION.

I
We ______________________________

herewith tender cash Rs. ______________________________

Cheque for Rs. ______________________________

5 per cent. Loan, 1940-43, of the nominal value of Rs. ______________________________

______________________________ and request that securities of the 3 per cent. Defence

Bonds, 1946, of the nominal value of Rs. ______________________________ may be issued to

me/us in the form of Promissory Note (s)*/Stock Certificate (s), interest to be payable at ______________________________

____

Signature ______________________________

Name (in full) ______________________________

Address ______________________________

Dated the ______________________________

NOTE 1.—Securities tendered for conversion should be endorsed with the words "Pay to the Governor-General in Council" over the signature of the applicant, if they are in the form of Promissory Notes, and the transfer deed on the back should be signed by him before a witness, if they are in the form of Stock Certificates.

NOTE 2.—Separate applications should be made for each form of subscription, and for each form of scrip (Stock Certificate or Promissory Note) of the Bonds required.

*Promissory Notes will be issued in denominations of Rs. 100, Rs. 200, Rs. 500, Rs. 1,000, Rs. 5,000, Rs. 10,000, Rs. 25,000, Rs. 50,000, and Rs. 1,00,000. State here particular denomination required.

By order of the Governor-General in Council,

C. E. JONES,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, SATURDAY, JULY 27, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

Simla, the 27th July, 1940.

No. 1126.—Whereas an emergency has arisen which renders it necessary to embody certain units of the Indian Territorial Force to support and supplement His Majesty's regular forces in India :

Now, therefore, in pursuance of clause (*b*) of subsection (2) of section 9 of the Indian Territorial Force Act, 1920 (XLVIII of 1920), the Central Government is pleased to direct that the following unit of the Indian Territorial Force shall be embodied, with effect from the first day of August, 1940 :—

12th Battalion 7th Rajput Regiment.

C. MACI G. OGILVIE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JULY 27, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 23rd July, 1940.

No. D/C.-904-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 12th July, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(*a*) Legal Tender in India ..	9,45,57,000
Deposits—		(*b*) Legal Tender in Burma only ..	21,39,000
(*a*) Government—		Rupee Coin	8,77,000
(1) Central Government of India.	5,58,85,000	Subsidiary coin	4,24,000
		Bills purchased and discounted :—	
(2) Government of Burma ..	1,30,63,000	(*a*) Internal	..
(3) Other Government Accounts.	4,54,73,000	(*b*) External	..
(*b*) Banks ..	29,16,92,000	(*c*) Government Treasury Bills ..	4,60,59,000
(*c*) Others	1,10,98,000	Balances held abroad*	19,32,12,000
Bills payable	10,42,000	Loans and Advances to Governments ..	10,35,00,000
Other Liabilities	82,02,000	Other Loans and Advances	7,15,000
		Investments	7,54,39,000
		Other Assets	95,33,000
Rupees ..	52,64,55,000	Rupees ..	52,64,55,000

*Includes Cash and Short-term Securities.

J. B. TAYLOR,

Dated the 17th day of July, 1940. Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 12th day of July, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	9,66,96,000		A.—Gold Coin and Bullion :—		
			(a) Held in India ..	44,41,43,000	
			(b) Held outside India	..	
Notes in circulation ;—			Sterling Securities ..	1,31,50,11,000	
(a) Legal Tender in India.	2,33,19,64,000		Total of A ..		1,75,91,54,000
			B.—Rupee Coin		30,18,28,000
			Government of India Rupee Securities. ..		49,59,94,000
(b) Legal Tender in Burma only.	12,83,16,000		Internal Bills of Exchange and other commercial Paper. ..		..
Total Notes issued		2,55,69,76,000			
Total Liabilities		.. 2,55,69,76,000	Total Assets ..		2,55,69,76,000

Ratio of Total of A to Liabilities : 68·798 per cent.

J. B. TAYLOR,
Governor.

Dated the 17th day of July, 1940.

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

Simla, the 27th July, 1940.

No. 12-A. (1)/40.—In pursuance of sub-rule (2) of rule 14 of the Auditor's Certificate Rules, 1932, it is hereby notified that in exercise of the powers conferred by clauses (a) and (b) of sub-rule (1) of the said rule, the Central Government has been pleased to remove the names of the following gentlemen, with effect from the 1st July, 1940, from the Register of Accountants :—

Removed Permanently.

S. No.	*Enrolment No.*	
1	91	Mr. Kalyan Subramani Aiyar, B.A., F.S.A.A., J.P., Bangalore (Deceased).
2	134	Mr. Harold Douglas Thornton, F.C.A., Calcutta (Deceased).
3	785	Mr. Lakshmana Reddy Ramulu Reddy, Madras (Deceased).

Removed temporarily on receipt of request under clause (a) of sub-rule (1) of rule 14.

4	39	Mr. Kaikhasru Dinshawji Sethna, G.D.A., Bombay.
5	98	Mr. James Voce Pirrie, A.C.A., Madras.
6	264	Mr. Shamdas Udharam Manghirmalani, B.A , A.S.A.A., Karachi.
7	392	Mr. Subramania Natarajan, G.D.A., Kumbakonam.
8	434	Mr. Pestonji Ardeshir Nariman, G.D.A., Bombay.
9	550	Mr. Ramachandra Venkatesa Aiyar, G.D.A., Madras.
10	680	Mr. Kunnath Raghavan Nair, Cochin.

Removed temporarily for non-payment of annual fee under clause (b) of sub-rule (1) of rule 14.

S. No.	*Enrolment No.*	
11	122	Mr. Kolagotla Bhimeswara Rao, B.Com., G.D.A., Ellore.
12	277	Mr. Tattamagalam Subramania Iyer Raman, G.D.A., Trichur.
13	319	Mr. Dahyabhai Shankerbhai Patel, G.D.A., Bombay.
14	388	Mr. Rama Mani, G.D.A., Madras.
15	511	Mr. Charles Henry March, A.C.A., Cardiff (U. K.).
16	520	Mr. Mohini Mohan Das, B.Sc., G.D.A., Calcutta.
17	598	Mr. Bhim Sain Kapoor, Multan City.
18	647	Miss Goolbanu Cooverjee Kerrawalla, Bombay.
19	722	Mr. Edulji Cavasji Pavri, B.Com., Bombay.
20	747	Mr. Harendra Kumar Roy Chowdhary, B.Sc., A.S.A.A., Calcutta.
21	783	Mr. Vansukhram Keshavram Bhatt, Bombay.
22	814	Mr. P. Narayanan, Bombay.
23	815	Mr. Jagdish Raj Chatrath, B.A., Lahore.
24	838	Mr. R. Jagadisan, G.D.A., Madras.

COMMERCE—WAR.

Simla, the 27th July, 1940.

No. 10-I.T.C./40.—The following further Open General Licence issued by the Central Government under the Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, is published for general information :—

IMPORT TRADE CONTROL.

Open General Licence No. VIII.

In pursuance of Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission for the importation from any country, until further notice, of goods which are included in the Schedule to the said notification and which :—

(*i*) are *bona fide* samples or advertising matter supplied free of charge,

(*ii*) are supplied free of charge in replacement of goods previously imported which have been found to be defective or otherwise unfit for use,

(*iii*) are exempt from duty on importation by or on behalf of Consular Officers, etc., under items Nos. 46—50 of notification No. 33-Cus., dated the 22nd June, 1935, of the Government of India in the Finance Department (Central Revenues) as amended up to the date of the issue of this licence, or

(*iv*) are exempt from Customs duty on reimportation under Section 25 of the Sea Customs Act or under items Nos. 53—63 of the aforesaid notification of the Government of India in the Finance Department (Central Revenues).

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation effecting the import of goods that may be in force at the time when such goods are imported.

No. 11-I.T.C./40.—The following Open General Licence issued by the Central Government under Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, in supersession of Open General Licence No. I, published with this Department

notification No. 3-I.T.C./40, dated the 20th May, 1940, is published for general information :—

" IMPORT TRADE CONTROL.

Open General Licence No. I.

In pursuance of Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission for the importation from any country of any of the goods specified in the Schedule to the said Notification if—

(1) covered by a certificate from the Import Trade Controller that he is satisfied that an equal amount of similar goods from the same country, having been previously imported under special licence from him, has been subsequently re-exported to a destination outside India, and

(2) imported by the person who has made such re-exportation or, if so authorized by such person, by the original importer."

No. 12-I.T.C./40.—The open General Licence No. V issued by the Central Government under Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, giving general permission for the import of cotton, raw from Egypt and Anglo Egyptian Sudan, and published with this Department notification No. 5-I.T.C./40, dated the 1st June, 1940, is hereby cancelled. This cancellation will take effect from shipments made on or after the 1st September, 1940.

MERCHANT SHIPPING (WAR).

The 27th July, 1940.

No. 135-M.I.W. (40)/40.—In pursuance of the notification of the Government of India in the Department of Commerce, No. 135-M.I. (War) (8)/39, dated the 3rd January, 1940, the Central Government is pleased to permit the import from the Dutch East Indies into British India by sea or by land across any customs frontier of goods of the description specified in the said notification in respect of which a certificate is issued by or on behalf of Messrs. Cox and Kings (Agents), Limited, in the form annexed hereto.

Form of Certificate.

No.__________

RESHIPPED FROM PORT OF REFUGE UNDER ARRANGEMENTS MADE BY THE LONDON CHAMBER OF COMMERCE.

ISSUED BY AUTHORITY OF HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM.

COX & KINGS (AGENTS), LTD.

CERTIFICATE.

This is to certify that the goods detailed on the reverse hereof were originally shipped from
to in the s.s.
of the which vessel
took refuge at the Port of on or after
the outbreak of war, and that the original Bills of Lading for these goods have been surrendered to the said Steamship Company or its Agents or Letter of Indemnity furnished in lieu thereof, in order to regain possession of them at
on behalf of
under the arrangement made by the London Chamber of Commerce with the German Shipping Lines. In accordance with instructions given by
the said goods have been reshipped in the s.s.
from to
for account of

Issued at

On behalf of Cox and Kings (Agents), Ltd., by

Signature__________

Date__________

Seal of the London Chamber of Commerce Incorporated.

A. H. LLOYD,
Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 25th July, 1940.

No. 494-O. R.-40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

To sub-rule (*1*) of rule 90 of the said Rules, the following words and figures shall be added, namely :—

" and includes Government of India one rupee notes issued under the Currency Ordinance, 1940 ".

The 27th July, 1940.

No. 498-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

To clause (*2*) of rule 103 of the said Rules, the following proviso shall be added, namely :—

" Provided that in relation to subjects of a State which became, or becomes, a State at war with His Majesty later than the 3rd September, 1939, all references to the 2nd September, 1939, in the above definition shall be read as referring to the date immediately preceding the date on which the said State became, or becomes, a State at war with His Mejesty ."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, MONDAY, JULY 29, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 29th July, 1940.

No. 15-I.T.C./40.—The following Open General Licence issued by the Central Government under the Commerce Department notification No. 1-I.T.C./40, dated the 20th May, 1940, in supersession of Open General Licence No. II published with this Department notification No. 7-I.T.C./40, dated the 13th July, 1940, is published for general information :—

" IMPORT TRADE CONTROL.

Open General Licence No. II.

In pursuance of Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import until further notice—

(*a*) from any place in the British Empire including Mandated Territories, except Hong Kong, Canada or Newfoundland, any of the goods specified in the Schedule to the said notification (not being goods previously imported into such place from Hong Kong or a place outside the British Empire or, in the case of goods excepted from part (*b*) of this licence, from Canada or Newfoundland) ;

(*b*) from Canada or Newfoundland any of the goods specified in the Schedule to the said notification (not being goods) previously imported into Canada or Newfoundland from a place outside the British Empire) except those covered by the following entries in that Schedule :—

No. 6 (jams, etc.) ; No. 13 (proprietary and patent medicines) ; No. 22 (rubber goods) ; No. 25 (Stationery) and Nos. 56, 57 and 58 (motor vehicles).

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported ".

No. 14-I.T.C./40.—The Central Government is pleased to cancel the notifications of the Government of India in the Department of Commerce, Nos. 12-I.T.C./40 and 13-I.T.C./40, dated the 27th July, 1940.

T. S. PILLAY,

Deputy Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, MONDAY, JULY 29, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 29th July, 1940.

No. T.R.-1.—In exercise of the powers conferred by section 18 of the National Service (Technical Personnel) Ordinance, 1940, the Central Government is pleased to direct that persons normally employed in the capacities specified below shall be deemed to be technical personnel for the purposes of the said Ordinance :—

Managerial Staff.

(1) Chemists (Industrial, metallurgical, analytical and technical research).

(2) Electrical Engineers.

Supervisory Staff.

(1) Works Chemists.

Skilled and Semi-skilled Trades.

(1) Chemical assistants (analysts).

(2) Engine Drivers (Steam and Diesel Oil).

(3) Lead burners.

(4) Slotters.

(5) Surveyors,

(6) Upholsterers.

(7) Wheelers.

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

769 CS—986—1-8-40—SGIP Lahore.

Registered No. L 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 9, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 22, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT (CENTRAL REVENUES).

ERRATUM.

Simla, the 22nd June, 1940.

In the Finance Department (Central Revenues) Notification Customs No. 4-C., dated 15th June, 1940, prohibiting in the import of monkeys published on page 857 of the "Gazette of India," dated 15th June, 1940, *for* "No. 4-C". *read* "No. 6-C".

K. G. JACOB,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 29, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 29th June, 1940.

No. 65-C.W. (9)/40.– In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the

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following amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C.W. (9)/40, dated the 15th May, 1940, namely :—

In the Schedule annexed to the said notification—

(1) in Part B, in item 5 (*ii*), for the words " camera films ", the words " cinema films " shall be substituted ;

(2) in Part C—

(*a*) in item 12 (*ii*), after the word " lorries ", the words " and parts thereof " shall be inserted ;

(*b*) after item 12, the following item shall be inserted, namely :—

" 13. Coniferous timber, namely, Pinus longifolia (Chir), Pinus excelsa (Kail), Picea morinda (Spruce), Abies pindrow (Fir), and Cedrus deodara (Deodar) , also chests, boxes, crates and other containers made therefrom, when exported empty, and parts thereof including shooks " ;

(3) in part D, after item 3, the following items shall be inserted, namely :—

" 3A. Paper and Pasteboard, all sorts ;

3B. Pulp of wood for paper-making " ;

(4) in Part E—

(*a*) after item 1, the following item shall be inserted, namely :—

" 1A. Coffee " ;

(*b*) in item 6—

(*i*) after the entry " (*iv*) Iron Ore ", the following entry shall be inserted, namely :—

" (*iv-a*) Iron Pyrites " ;

(*ii*) after the entry " (*vii*) Pig Iron ", the following entry shall be inserted, namely :—

" (*viii*) Vanadium and Vanadium Ores " ;

(*c*) after item 14, the following item shall be inserted, namely:—

" 14A. Spices " ;

(*d*) after item 15, the following item shall be inserted, namely :—

" 15A. Tea ".

No. 65-C.W.(58)/40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the export to any place in Bulgaria, Greece, Hungary, Roumania, Yugoslavia, Switzerland or Lichtenstein, or to any of the Russian ports situate on the Black Sea, or to any French territory in Europe of any goods other than goods of the description specified in the Schedule annexed to the notification of the Government of India in the Department of Commerce, No. 65 C. W. (9)/40, dated the 15th May, 1940, unless they are covered by a special permit issued by the Central Government in the Department of Commerce.

No. 65-C.W.(90)/40.—In pursuance of clause (*e*) of the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, the Central Government is pleased to appoint as Export Trade Controllers:—

(*i*) Mr. L. J. McIver, M.C., I.C.S., Custom House, Calcutta, for the Provinces of Bengal and Orissa,

(*ii*) Mr. M. K. Vellodi, I.C.S., New Custom House, Bombay, for the Province of Bombay,

(*iii*) the Collectors of Customs, Madras and Karachi, *ex-officio*, for the Provinces of Madras and Sind, respectively, and

(*iv*) all Collectors of Land Customs, in Provinces other than those mentioned above, *ex-officio*, in respect of exports across the land customs frontier over which each such Collector has jurisdiction.

No.65-C.W.(90) 40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C.W. (9)/40, dated the 15th May, 1940, namely :—

I. In the said notification, in clause (*e*), for the words " Chief Customs Officer or Collector of Land Customs ", the words " Export Trade Controller appointed in this behalf by the Central Government " shall be substituted.

II. In the Schedule annexed to the said notification, in the sub-headings to Parts B, D and E, for the words " *Chief Customs Officer or Collector of Land Customs* ", the words " Export Trade Controller " shall be substituted.

A. H. LLOYD,

Secretary to the Government of India.

MERCHANT SHIPPING (WAR).

The 29th June, 1940.

No. 135-M.I.W. (46)/40.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into British India by sea or by land across any customs frontier, except on the authority of a general or special permit granted in this behalf by the Central Government, of any goods which at any time after the 11th June, 1940, formed part of the cargo of an Italian ship which had taken refuge in a neutral port.

TRADING WITH ENEMY.

The 29th June, 1940.

No. 3 (12)-E.T./40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the import into British India by air or by land across any customs frontier, of any goods which are the property of an enemy as defined in rule 97 of the said Rules, or which are the produce or manufacture of any enemy territory as defined in rule 2 of the said Rules, other than goods imported under an authority given generally or specially by, or by any person authorised in this behalf by, the Central Government.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 29, 1940.

DEPARTMENT OF SUPPLY.

NOTIFICATION.

Simla, the 22nd/25th June, 1940.

No. 47.—It is notified for general information that the Ministry of Supply in the United Kingdom have intimated that the prospect of permits being issued for the export of any Machine Tools from the United Kingdom to India, for other than Defence purposes, for several months to come is extremely remote. No orders for Machine Tools from the United Kingdom will be considered by the Ministry of Supply unless they are supported by a recommendation from the War Supply Board. Applications for such recommendations should be submitted to the Department of Supply on Form W.S.B. 5-B. or C., accompanied by a covering note giving in the fullest detail, the purpose for which the Machine Tool is required, and explaining the urgency of the demand. The Supply Department will be unable to grant any recommendation unless the case for it is exceptionally strong, and application should be confined to cases of real urgency related to requirements essential for the prosecution of the War.

E. WOOD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JULY 13, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

TREATIES (WAR).

Simla, the 11th July, 1940.

No. 43 (10)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of G. Martirosi and Company, 2/27, Broadway, Madras, shall vest in the Custodian of Enemy Property for British India.

No. 43 (13)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of E. Francescato, East and West Insurance Building, 49, Apollo Street, Fort, Bombay, shall vest in the Custodian of Enemy Property for British India.

No. 43 (15)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of Renzo Sala, Hairdresser, Simla, shall vest in the Custodian of Enemy Property for British India.

No. 43 (21)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of V. Fucile and Company, Hairdressers, 68, Esplanade Road, Fort, Bombay, shall vest in the Custodian of Enemy Property for British India.

No. 43 (22) Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of A. Comba, Italian Confectioner, Medows Street, Bombay, shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Additional Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

New Dehli, the 13th July, 1940.

No. 12-A. (4)/39.—With reference to this Department's Notification No. 12-A. (2)/38, dated the 24th September, 1938, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, with effect from the 19th June, 1940, namely :—

381—Mr. Rakkanath Achutha Panikkar, G.D.A., Tattamangalam.

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, TUESDAY, JULY 16, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 16th July, 1940.

No. 65-C.W. (58)/40.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the export to any place in Algeria, Tunis or French Morocco of any goods other than goods of the description specified in the schedule annexed to the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, unless they are covered by a special permit issued by the Central Government in the Department of Commerce.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, TUESDAY, JULY 30, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR

NOTIFICATION.

Simla, the 30th July, 1940.

No. M 1262.—In exercise of the powers conferred by sub-clause (1) of clause 55 of the Defence of India Rules, the Central Government is pleased to make the following further amendments to the Petroleum Premises (Fire Protection) Order 1940, namely :—

(1) In clause 11 for the words " one month " the words " two months " shall be substituted.

(2) For clause 12 the following clause shall be substituted :—

" 12. The Chief Inspector may, for special reasons—

(i) exempt, either conditionally or unconditionally, any premises from all or any of the provisions of clauses 3 to 10;

(ii) extend in respect of any premises, either conditionally or unconditionally, the limit of time prescribed in clause 11."

S. H. ZAHEER,

Addl. Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, AUGUST 3, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

BALANCE SHEET AS AT 30TH JUNE, 1940.

RESERVE BANK OF INDIA.

ISSUE DEPARTMENT.

LIABILITIES.	Rs. A. P.	Rs. A. P.	ASSETS.	Rs.	Rs. A. P.
Notes held in the Banking Department.	11,08,69,415 8 0		A.—Gold Coin and Bullion :—		
			(a) Held in India.	41,54,45,527 15 1	
			(b) Held outside India.	2,86,97,782 0 10	
Notes in circulation :—			Sterling Securities.	1,31,50,11,290 6 6	
(a) Legal Tender in India.	2,35,03,99,160 0 0		Total of A		1,75,91,54,600 6 5
			B.—Rupee Coin		33,31,72,325 4 7
			Government of India Rupee Securities.	..	49,59,57,679 13 0
(b) Legal Tender in Burma only.	12,70,16,030 0 0		Internal Bills of Exchange and other commercial Paper.	..	*Nil*
Total Notes issued		2,58,82,84,605 8 0			
Total Liabilities		2,58,82,84,605 8 0	Total Assets	..	2,58,82,84,605 8 0

Ratio of Total of A to Liabilities : 67·966 per cent.

BANKING DEPARTMENT.

LIABILITIES.	Rs. A. P.	ASSETS.	Rs. A. P.
Capital paid up ..	5,00,00,000 0 0	Notes—	
Reserve Fund ..	5,00,00,000 0 0	(a) Legal Tender in India	10,90,80,025 8 0
Deposits—		(b) Legal Tender in Burma only	17,89,390 0 0
(a) Government—		Rupee Coin ..	8,31,067 12 0
(1) Central Government of India.	6,20,54,588 1 1	Subsidiary Coin ..	.. 3,72,118 12 2
(2) Government of Burma	1,45,04,793 13 0	Bills purchased and discounted :—	
(3) Other Government Accounts.	4,42,01,790 5 2	(a) Internal ..	*Nil*
(b) Banks	20,98,09,112 0 0	(b) External ..	*Nil*
(c) Others ..	1,45,67,322 7 8	(c) Government Treasury Bills	4,08,98,421 5 1
Bills payable ..	9,14,022 0 3	Balances held abroad* ..	20,19,95,481 8 0
Other Liabilities ..	48,52,596 9 2	Loans and Advances to Governments	10,00,000 0 0
		Other Loans and Advances ..	15,43,000 0 0
		Investments ..	7,70,42,379 1 10
		Other Assets ..	1,63,52,341 5 3
Total Liabilities	45,09,04,225 4 4	Total Assets	45,09,04,225 4 4

*Includes Cash and Short-term Securities.

C. R. TREVOR,
Chief Accountant.

Dated the 16th July, 1940.

J. B. TAYLOR,
Governor.

MANILAL B. NANAVATI,
Deputy Governor.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 3rd August, 1940.

No. 16-I.T.C./40.—The following further Open General Licence issued by the Central Government under the Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, is published for general information :—

IMPORT TRADE CONTROL.

Open General Licence No. IX.

In pursuance of Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import from the Netherlands East Indies, until further notice, any of the goods specified in the Schedule to that notification, provided such goods have been manufactured or produced in that country.

2. This licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported.

A. H. LLOYD,

Secretary to the Government of India.

IMPORT AND EXPORT REGULATIONS.

The 3rd August, 1940.

No. 243-(11)-Tr.(I.E.R.)/39.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), and in supersession of the notification of the Government of India in the Department of Commerce, No. 243-(11)-Tr. (I.E.R.)/39, dated the 22nd June, 1940, the Central Government is pleased to declare that the permissible maximum net exports of dry rubber from British India for the third and fourth quarters of 1940 shall be 3,771·875 tons for each quarter.

MERCHANT SHIPPING.

The 3rd August, 1940.

No. 24-M.-I. (11)/37.—The following draft of a notification, which it is proposed to issue in exercise of the powers conferred by subsection *(1)* of section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), is published, as required by subsection *(3)* of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 3rd September, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Notification.

Merchant Shipping.

In exercise of the powers conferred by subsection *(1)* of section 191 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government is pleased to cancel the rules published with the notification of the Government of India in the Department of Commerce, No. 40-S. (3), dated the 30th May, 1925, regarding the carriage of petroleum in native passenger ships.

(TREATIES WAR.)

The 1st August, 1940.

No. 43 (24)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule *(1)* of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian for Enemy Property for British India.

Schedule.

1. Bisleri (India), Limited, General Assurance Building, Hornby Road, Fort, Bombay.
2. Tempo Tropic, Rebman Buildings, Sir Phirozshah Mehta Road, Bombay.
3. Fritz Lindenbaum, " Sunny Ville ", Carmichael Road, Bombay.

H. C. PRIOR,

Addl. Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 3rd August, 1940.

PART B.

No. 1155.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the acceptance by the Central Government of the resignation of Capt. R. Conventry, R.I.A.S.C.

No. 1156.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. F. M. O'Mealy-Pigott, R.I.A.S.C., as a member of the Centonment Board, Ferozepore, *vice* Capt. R. Coventry, R.I.A.S.C., resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd August, 1940.

No. 534-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (*1*) of rule 26 of the said Rules, after the words " public order ", the words " His Majesty's relations with foreign powers or Indian States, the maintenance of peaceful conditions in tribal areas " shall be inserted.

No. 536-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For sub-rule (*1*) of rule 59 of the said Rules, the following shall be substituted, namely :—

" (*1*) If the Central Government or the Provincial Government is satisfied that—

(*a*) the wearing in public of any dress or article of apparel resembling any uniform or part of a uniform required to be worn by a member of His Majesty's Forces or by a member of any official Police Force or of any force constituted under any law for the time being in force ;

(*b*) the wearing or display in public of any distinctive dress or article of apparel or any emblem,

would be likely to prejudice the public safety, the maintenance of public order, the defence of British India or the prosecution of the war, the Central Government or the Provincial Government, as the case may be, may, by general or special order, prohibit or restrict the wearing or display in public of any such dress, article of apparel or emblem. "

No. 537-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After rule 63 of the said Rules, the following rule shall be inserted, namely :—

XI of 1923. "63A. Notwithstanding anything contained in section 12 of the Indian Merchant Shipping Act, 1923, an officer who has been authorised by or on behalf of the competent authority in the United Kingdom under regulation 47-C of the Defence (General) Regulations, 1939, to act as master or officer of any grade of a British ship shall, while acting in pursuance of the authorisation, be deemed to be duly certificated under the said Act." **Officers authorised United Kingdom deemed du[ly] certificated.**

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, AUGUST 5, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATIONS.

Simla, the 5th August, 1940.

No. 74/3/40-Political-I.—In exercise of the powers conferred by sub-rule (1) of rule 58 of the Defence of India Rules, the Central Government is pleased to prohibit the performance within British India of any exercise, movement, evolution or drill of a military nature with or without arms or articles capable of being used as arms :

Provided that the prohibtion hereinbefore imposed shall not apply to the performance of any such exercise, movement, evolution or drill—

(1) by members of His Majesty's Naval, Military or Air Forces or of an official police force or of any force constituted under any law for the time being in force in the exercise of their duty as such ;

(2) by members of the association commonly known as the Boy Scouts Association in India or of the association commonly known as the Girl Guides Association in India in their capacity as such ;

(3) within any Province by members in their capacity as such of any organisation specified in an order in writing by the Provincial Government of that Province ; or

(4) within the precincts or premises of any Government school or college, or of any school or college recognised by Government in this behalf, by persons whose participation in such exercise, movement, evolution or drill is part of the ordinary curriculum of such school or college.

No. 74/3/40-Political-II.—Whereas the Central Government is satisfied that the wearing in public of any dress resembling a uniform required to be worn by a member of His Majesty's Forces or by a member of any official police force or of any force constituted under any law for the time being in force is likely to prejudice the public safety, the maintenance of public order and the defence of British India ;

Now, therefore, in exercise of the powers conferred by sub-rule (1) of rule 59 of the Defence of India Rules, the Central Government is pleased to prohibit the wearing in public of any such dress by any person who is not a member of the said forces or a member of an association which has been authorised by the Central Government, as respects the whole of British India, or the Provincial Government, as respects the Province, to wear a specified uniform.

R. TOTTENHAM,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, TUESDAY, AUGUST 6, 1940.

GOVERNMENT OF INDIA.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATIONS.

Simla, the 6th August, 1940.

No. 18-W.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, as applied to the tribal areas beyond the western and northern boundaries of the North-West Frontier Province, the Central Government is pleased to prohibit the import into the said areas by air or by land across any customs frontier of any goods which are the property of an enemy as defined in rule 97 of the said Rules, or which are the produce or manufacture of any enemy territory as defined in rule 2 of the said Rules, other than goods imported under an authority given generally or specially by, or by any person authorised in this behalf by, the Central Government.

No. 19-W.—In exercise of the powers conferred by sub section (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), as applied to the tribal areas beyond the western and northern boundaries of the North-West Frontier Province, the Central Government is pleased to direct that the power conferred on it by clause (*a*) of sub-rule (2) of rule 81 of the Defence of India Rules, as applied to the said areas, to provide by order for prohibiting the with holding from sale, either generally or to specified persons or classes of persons, of articles or things kept for sale, and for requiring articles or things kept for sale to be sold either generally or to specified persons or classes of persons or in specified circumstances, and the power conferred on it by clause (*f*) of the said sub rule to provide for any incidental and supplementary matters for which it is expedient to provide for the purposes of an order made under clause (*a*) thereof, shall, in respect of the said areas, be exercisable also by the Agent to the Governor-General exercising jurisdiction in the said areas subject to the following conditions, namely :—

(1) The said powers shall be exercisable only in respect of the articles specified in the schedule annexed to the notification of the Government of India in the External Affairs Department, No. 14-W., dated the 3rd July, 1940.

(2) The said powers shall be exercised in accordance with such general instructions as may be issued from time to time by the Central Government.

O. K. CAROE,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 6th August, 1940.

No. 202 (5)-Tr. (I. E. R.)/40.—In exercise of the powers conferred by the proviso to section 13 of the Indian Tea Control Act, 1938 (VIII of 1938), as amended by the Indian Tea Control (Amendment) Ordinance, 1940 (No. VII of 1940), the Central Government is pleased to alter the Indian export allotment of tea for the financial year 1940-41, as declared in the Notification of the Government of India in the Department of Commerce No. 202 (4)-Tr. (I.E.R.)/39, dated the 9th March, 1940, to 344,9 18,624 pounds avoirdupois, being ninety per cent of India's standard export figure.

H. C. PRIOR,

Addl. Secretary to the Government of India.

COMMERCE—WAR.

Simla, the 6th August, 1940.

No. 65-C. W. (9)/40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India, in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, namely :—

In the Schedule annexed to the said notification—

(1) in Part A, after item 2, the following item shall be inserted, namely :—

" 2-A. Horses and Mules ".

(2) in Part C, for clause (*a*) of item 8, the following clause shall be substituted, namely :—

" (*a*) if of foreign manufacture, are exported for purposes of repairs or are being returned to the manufacturers as defective, or ".

A. H. LLOYD,

Secretary to the Government of India.

704 CS—986—1-8-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 16, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 1, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 27th May, 1940.

No. M.-1276.—The following draft of certain amendments to the Coal Mines Safety (Stowing) Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), is published, as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 27th June, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

DRAFT AMENDMENTS.

In the said Rules—

1. Rules 29 to 33 shall be renumbered as rules 41 to 45, respectively.

2. Before rule 41 as so renumbered the following Chapter heading shall be inserted, namely :—

"CHAPTER VI.

Accounts and Budget."

3. In rule 41 as so renumbered for the figures "30" the figures "42" shall be substituted.

4. In rule 43 as so renumbered for the figures "33" the figures "45" shall be substituted.

5. For the Chapter heading

"CHAPTER III.

The Fund and Accounts."

the following Chapter heading shall be substituted, namely :—

"CHAPTER IV.

Levy and Collection of Excise Duty."

6. Rules 23 to 28 shall be renumbered as rules 25 to 30, respectively.

7. In rule 29 as so renumbered for the figures "28" the figures "30" shall be substituted.

8. After rule 30 as so renumbered, the following Chapter shall be inserted, namely :—

"CHAPTER V.

Application of Fund.

31. *Purposes for which assistance may be granted.*—The Board may grant assistance from the Fund to any owner, agent or manager of a coal mine—

(*a*) for stowing or other protective measures which are required to be undertaken by an order issued under subsection (*3*) of section 9 ;

(*b*) for any measures which in the opinion of the Board are essential for the effective prevention of the spread of fire to, or the innundation by water of, any coal mine from an area adjacent to it ;

(*c*) for stowing operations voluntarily undertaken by the owner, agent or manager of the mine in the interests of safety.

Applications for assistance.

32. (*1*) The Board may determine the forms in which applications for assistance from the Fund are to be made, the documents and other particulars which are to accompany such applications and the times within which such applications are to be submitted.

(*2*) Every owner, agent or manager of a mine who requires assistance from the Fund during any financial year shall apply to the Board for such assistance in conformity with the procedure determined by the Board under sub-rule (1).

33. *Priority among applications for assistance.*—(*1*) Applications for assistance under clause (*a*) or clause (*b*) of rule 31 shall have priority over applications for assistance under clause (*c*) of that rule.

(*2*) Priority among applications for assistance under clause (*c*) of rule 31 shall be determined by the Board according to the degree of urgency of the proposed stowing operations from the point of view of safety.

(*3*) Before determining priority under sub-rule (2), the Board shall call for and consider the opinion of the Chief Inspector.

34. *Form of assistance.*—The Board may grant assistance from the Fund, at its discretion in each case, in one or more of the following ways, namely :—

(*i*) by the grant of stowing materials ;

(*ii*) by the loan of stowing plant and means of transport of stowing materials ;

(*iii*) by making monetary grants towards the expenses involved in carrying out the measures for which assistance is granted ;

(*iv*) by the grant of loans for meeting, either wholly or in part, expenses on the purchase and installation of—

(*a*) stowing plant in mines ; and

(*b*) means of transport for stowing materials.

35. *Quantum of assistance.*—(*1*) Assistance from the Fund shall be granted by the Board with due regard to all the circumstances of each case and shall in no case be so high as to constitute a source of profit to the recipient.

(2) Where assistance is given in the form of a monetary grant it shall be based on the expenditure involved (including the cost of depreciation of any plant in use), as assessed by the Board, for the execution of the measures for which the assistance is granted.

(3) A loan for the purchase and installation of plant shall take the form of direct payment or guarantee of payment, up to the limit of the loan sanctioned, of the bills submitted by the suppliers of the plant after such check of the bills as the Board may consider necessary.

36. *Execution of protective measures directly by the Board.*—(1) If in the opinion of the Board it is necessary or desirable that any protective measures required in furtherance of the objects of the Act should be undertaken directly by the Board, the Board may make the necessary arrangements for the execution of such measures under its own supervision.

(2) The Board may, for reasons to be recorded in writing, sanction the payment from the Fund of the full cost of any protective measures undertaken under sub-rule (1).

37. *Conditions attaching to the grant of assistance.*—In each case in which assistance is granted under these Rules the Board may impose such conditions as it may consider necessary for ensuring—

(a) that the assistance given is utilised for the purpose for which it is granted;

(b) that the data on which assistance is calculated or claimed are in accordance with facts;

(c) that any particulars which the Board may from time to time require for the proper discharge of its responsibilities are duly and promptly supplied; and

(d) that all necessary facilities are accorded for any inspections by persons duly authorised by the Board for the purpose of checking the correctness of any information that may have been supplied under clause (c) or for the collection of any such information.

(2) Before granting assistance under these rules, the Board may require the owner, agent or manager of the mine to whom assistance is proposed to be granted to execute a bond for the fulfilment of the conditions imposed by the Board under sub-rule (1).

(3) It shall be a condition of every bond executed under sub-rule (2) that in the event of the owner, agent or manager of the mine violating any condition imposed under sub-rule (1), such owner, agent or manager shall be liable to pay to the Board such sum or sums as may be specified in the bond, at the discretion of the Board, with due regard to the circumstances of each case.

38. *Conditions attaching to the grant of loans.*—(1) The Central Government shall from time to time fix the rates of interest to be charged on loans granted by the Board for the purchase and installation of stowing plant and means of transport of stowing materials.

(2) Every such loan shall—

(a) bear interest until repayment at the rate fixed under sub-rule (1) and in force at the time of granting the loan; and

(b) shall be repayable within such time as the Board may in each case determine.

(3) The Board shall, before granting any loan, take proper security for its repayment.

39. *Research.*—(1) The Board may grant assistance from the Fund for the prosecution by any agency of such types of research work connected with safety in mines as may be authorised by the Central Government.

(2) The Board may also arrange for the prosecution of such research work under its own supervision, and at the expense of the Fund.

40. *Supply of copy of order under section 9 (3).*—A copy of every order issued by the Chief Inspector or an Inspector under subsection (3) of section 9 shall be forwarded by such Chief Inspector or Inspector to the Board."

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 22, 1940.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 17th June, 1940.

No. M.-1276.—In exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), the Central Government is pleased to make

the following amendment to the Coal Mines Safety (Stowing) Rules, 1939, a draft of the said amendment having been previously published as required by subsection (*1*) of that section, namely :—

After Chapter II of the said Rules, the following Chapter shall be inserted, namely :—

" CHAPTER IIA.

COMMITTEES OF INQUIRY.

22A. *Qualifications of persons nominated to panels.*—No person shall be nominated to the panels referred to in clause (*b*) of subsection (*1*) of section 11, unless he holds a first class colliery manager's certificate of competency.

22B. *Nominations to panels.*—(*1*) The first nominations to the panels referred to in clause (*b*) of subsection (*1*) of section 11 shall be made in writing and sent to the Chairman so as to reach him before the 15th day of July, 1940.

(*2*) When a vacancy occurs in any panel, the Chairman shall, by notice in writing, call upon the body concerned to nominate a person to fill the vacancy, and the nomination shall be made in writing and sent to the Chairman so as to reach him within thirty days of the date of issue of such notice."

H. TUFNELL-BARRETT,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 22, 1940.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 22nd June, 1940.

No. 356-O. R.-/1/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (*1*) of rule 26 of the said Rules, after clause (*g*), the following clause shall be inserted, namely :—

" (*h*) otherwise regulating his conduct in any such particular as may be specified in the order : "

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 29, 1940.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 27th June, 1940.

No. M.-955.—In exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), the Central Government is pleased to direct that the following amendment shall be made in the Coal Mines Safety (Stowing) Rules, 1939, a draft of the said amendment having been previously published as required by subsection (*1*) of section 12 of the said Act, namely :—

For sub-rule (*1*) of rule 24 of the said Rules, the following sub-rule shall be substituted, namely :—

" (*1*) The duty of excise imposed under section 5 on coal, soft coke and hard coke shall, when such coal, soft coke or hard coke is despatched by rail from collieries or coke-plants, be collected by the Railway Administrations concerned by means of a surcharge on freight, and such duty of excise shall be recovered—

(*a*) from the consignor, if the freight charges are being prepaid at the forwarding station,

(*b*) from the consignee, if the freight charges are collected at the destination of the consignment,

(*c*) from the party paying the freight, if the consignment is booked on the "weight only" system."

S. H. ZAHEER,

Addl. Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA"; SIMLA; SATURDAY; JULY 6, 1940.

DEPARTMENT OF COMMERCE:

NOTIFICATION.

TARIFFS.

TARIFF VALUATION.

Simla, the 6th July, 1940.

No. 73-T.(7)/40.—In exercise of the powers conferred by subsections (2) and (3) of section 2 of the Indian Tariff Act, 1934 (XXXII of 1934), and in supersession of the Notification of the Government of India in the Department of Commerce, No. 73-T. (11)/39, dated the 18th December, 1939, the Central Government is pleased to fix, with effect from the 22nd July, 1940, for the articles specified in column 2 of the schedule hereto annexed, being articles enumerated, either specifically or under general headings, in the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 thereof.

Note 1.—The tariff value so specified shall, unless otherwise expressly provided, apply whether the article is assessed to duty under the item in the First Schedule to the said Act specified in the corresponding entry in column 1 of the schedule annexed hereto or under any other item.

Note 2.—The description of articles in column 2 follows the ordinary trade description and covers all reduced grades and mixtures unless they are specially provided for.

Note 3.—The expression "Far East" covers China, Japan, the Straits Settlements, Malaya, Thailand, French Indo-China, the Netherlands East Indies and other Far Eastern countries, and also Ceylon.

SCHEDULE.

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Tariff Value.	
		Rs. a. p.	Per.
	SECTION I.		
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.		
3(1)	Fish, salted, wet—		
	(*i*) Soormai	6 4 0	Indian maund.
	(*ii*) Bangdas	3 4 0	"
	(*iii*) All other sorts	6 12 0	"
3 (3)	Bomlas	4 12 0	cwt.
3 (4)	Shark fins, loose or in bundles from Arabian and Persian Gulf ports.	4 12 0	"
	Shark fins, loose or in bundles from China and the Straits	3 8 0	lb.
4	Butter	1 0 0	"
	Ghee	42 0 0	cwt.
5(1)	Cowries and shells—		
	Chanks—		
	Sound live	88 0 0	thousand.
	Sound dead	55 8 0	"
	Other sorts	13 0 0	"
	Cowries, bazar, common	5 0 0	cwt.
	Cowries, yellow, superior quality	8 10 0	"
	Cowries, mottled, commonly known as Zillah, Tiger and similar other qualities.	7 8 0	"
	Cowries, Maldive	13 8 0	"
	Cowries, Sankhli	80 0 0	"
	Mother-of-pearl, nacre	21 0 0	"
	Nakhla	160 0 0	"
	Tortoise-shell	8 2 0	lb.
	Tortoise-shell, nakh	1 14 0	"
5 (2)	Ivory, unmanufactured—		
	Elephants' grinders	300 0 0	cwt.
	Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over	450 0 0	"
	Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	380 0 0	"
	Elephants' tusks each less than 10 lb. (other than hollows, centres, and points).	175 0 0	"
	Sea-cow or moye teeth, each not less than 4 lb.	275 0 0	"
	Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	220 0 0	"
	Sea-cow or moye teeth, each less than 3 lb.	130 0 0	"
	SECTION II.		
	PRODUCTS OF THE VEGETABLE KINGDOM.		
7	Potatoes	5 1 0	cwt.

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Tariff Value.	
		Rs. a. p.	Per.
	SECTION II—*contd.*		
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*		
8	Almonds—		
	(*i*) Without shell	75 0 0	cwt.
	(*ii*) In the shell—		
	(*a*) Iranian Kagazi	60 0 0	,,
	(*b*) Iranian other than Kagazi	17 0 0	,,
	(*c*) Other than Iranian—		
	(1) Soft shell including half-hard shell qualities such as Prannele and the like.	33 8 0	,,
	(2) Hard shell	22 8 0	,,
	Cashew or cajoo kernels, not skinned	20 0 0	,,
	Coconuts, Straits, Dutch, East Indies and Thailand—		
	Husked	56 0 0	thousand.
	Unhusked	60 0 0	,,
	Coconuts, Ceylon	41 0 0	,,
	Coconuts, other except Maldives	21 0 0	,,
	Dates, dry—		
	Kapkapa, Shekra Chharra, Chupchap, Sakina and Brami ..	8 0 0	cwt.
	All other qualities	6 0 0	,,
	Dates, wet, in bags, baskets and bundles	3 8 0	,,
	Dates, wet, packed in other receptacles	8 0 0	,,
	Figs, dried, Iranian	6 0 0	,,
	Figs, dried, European	16 8 0	,,
	Pistachio nuts	55 0 0	,,
	Raisins, red, Persian Gulf	8 8 0	,,
9 (3)	Spices, unground—		
	Cardamom seed	41 8 0	cwt.
	Cassia lignea	23 0 0	,,
	Cloves	49 0 0	,,
	Cloves, exhausted	13 8 0	,,
	Cloves, stems and heads	11 8 0	,,
	Nutmegs	0 7 0	lb.
	Nutmegs in shell	0 4 0	,,
	Pepper, black	14 0 0	cwt.
	Pepper, long	17 12 0	,,
	Pepper, white	25 0 0	,,
9 (4)	Ginger, dry, unground	19 0 0	,,
	Mace, unground	1 2 0	lb.
9 (5)	Betelnuts (husked)—		
	Whole from Straits, Dutch East Indies and Thailand ..	9 4 0	cwt.
	Whole from Goa	12 0 0	,,
	Whole from Ceylon	11 8 0	,,
	Split from Straits, Dutch East Indies and Thailand—		
	(*a*) Mature	10 8 0	,,
	(*b*) Immature	18 0 0	,,
	Split from Ceylon—		
	(*a*) Mature	8 0 0	cwt.
	(*b*) Immature	15 0 0	,,
	Sliced all sorts	14 0 0	,,
	All other sorts	8 0 0	,,
11(3)	Cassava, Tapioca or Sago	10 0 0	,,
	Cassava or Tapioca flour	9 0 0	,,
12(2)	Copra or coconut kernel	10 0 0	,,
	Poppy seeds	9 4 0	,,
13	Cochineal	1 8 0	lb.
	Gallnuts	34 0 0	cwt.
13(2)	Gambier, cube	15 0 0	,,
	Gambier in flakes or circular pieces	35 0 0	,,
13(3)	Gum Olibanum or frankincense	17 0 0	,,
	Gum Iranian (false)	9 8 0	,,
	Myrrh	51 0 0	,,
13(4)	Dammer Batu, unrefined	6 12 0	,,
	Acacian gums, other than ground, including gum Arabic, gum Senegal and gum African but excluding gums cleaned and sifted.	18 0 0	,,
	Gum Benjamin, ras	20 0 0	,,
	Gum Benjamin, cowrie (excluding pure cowrie) ..	37 8 0	,,
	Gum Dammer (or Copal)	25 0 0	,,

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	TARIFF VALUE.	
		Rs. A. P.	Per.
	SECTION II—*concld.*		
	PRODUCTS OF THE VEGETABLE KINGDOM—*concld.*		
9(5)—*contd*	Betelnuts (husked)—*concld.*		
14	Canes—		
	Malacca	31 0 0	100 pieces.
	Chimity	12 8 0	"
	Tries	6 0 0	"
	Root Moonah..	21 0 0	"
	Mannu	20 0 0	"
	Polo, all kinds—		
	Not exceeding 10 feet in length..	37 0 0	"
	Exceeding 10 feet in length	45 0 0	"
	Tohite	14 0 0	cwt.
	Rattans—		
	Chair	16 0 0	"
	Basket	10 0 0	"
	Outers	37 0 0	"
	Inners .. .. .. — ..	23 0 0	"
	SECTION III.		
	FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION ; PREPARED ALIMENTARY FATS ; WAXES OF ANIMAL OR VEGETABLE ORIGIN.		
15	Petroleum jelly, white	0 6 9	lb.
	Petroleum jelly, all other sorts	0 3 6	"
15(7)	Coconut oil	14 0 0	cwt.
	Linseed oil, raw or boiled	3 8 0	Imperial gallon.
	SECTION IV.		
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES ; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS ; TOBACCO.		
19	*Vermicelli, flour, from the Far East	16 12 0	cwt.
	*Vermicelli, peas from the Far East	19 0 0	"
	*Vermicelli, rice from the Far East	15 8 0	"
	*The tariff values given in this item apply also to imports assessed to duty as provisions and oilman's stores and groceries, all sorts not otherwise specified under Item No. 21 (1) below.		
20	Vegetable product (excluding hardened coconut oil) ..	0 8 0	lb.
20 (2)	China canned fruit	9 8 0	case of 4 doz.
	Preserved Pine-apples from the Far East	8 8 0	case of 48 tins of 1½ lbs. each.
21	Canned or bottled provisions, not otherwise specified—		
	China preserves in syrup	6 8 0	box of six large or twelve small jars.
	*China preserves, dry, candied	0 3 0	lb.
	*The tariff value given in this item applies also to imports assessed to duty as provisions and oilman's stores and groceries all sorts not otherwise specified under Item No. 21 (1) below.		
	N. B.—For other tariff values under this item see those marked with an asterisk (*) under Item No. 21 (1) below.		
21 (1)	Cocum	6 8 0	cwt.
	Vegetable product (excluding hardened coconut oil) not canned or bottled.	0 4 6	lb.
	*Yeast, from the Far East	17 12 0	cwt.
	*The tariff value given in this item applies also to imports assessed to duty as canned or bottled provisions under Item No. 21 above.		
	N. B.—For other tariff values under this item see those marked with an asterisk (*) under Items Nos. 19 and 21 above.		
22 (6)	Spirit denatured before clearance	1 0 0	Imperial gallon.

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of article.	TARIFF VALUE.	
		Rs. A. P.	Per.
	SECTION V.		
	MINERAL PRODUCTS.		
27 (2)	Pitch and tar—		
	Coal pitch	3 8 0	cwt.
	Stockholm pitch	12 0 0	,,
27 (3)	Mineral Colza oil	1 4 0	Imperial gallon.
	Transformer oil, including transil and switch oil, other than that assessed to duty under the proviso to Item No. 72 (3) of the First Schedule of the Indian Tariff Act, 1934.	1 14 0	,,
27 (7)	Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported naked in bulk.	41 0 0	ton.
	SECTION VI.		
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.		
28	Alkali, Indian (sajji-khar)	4 0 0	cwt.
	Ammonium carbonate or bicarbonate	26 0 0	,,
	Ammonium chloride—		
	Muriate of ammonia, crystalline	16 0 0	,,
	Salammoniac, sublimed	30 0 0	,,
	Other sorts, including compressed	24 0 0	,,
	Calcium chloride	5 0 0	,,
	Carbonic acid gas including compressed or liquefied gas ..	0 4 3	lb.
	Chlorine	0 6 0	,,
	Copper sulphate	24 8 0	cwt.
	Menthol (peppermint) crystals	0 11 0	oz.
	Soda, caustic, flake or pearl	13 8 0	cwt.
	Soda, causric, solid	11 0 0	,,
	Soda crystals	8 6 0	,,
	Sodium hydrosulphite	80 0 0	,,
	Sodium sulphide	10 0 0	,,
	Sodium thiosulphate (Hypo)	14 0 0	,,
	Banslochan (bamboo Camphor), crude	1 11 0	lb.
	Calumba root	12 12 0	cwt.
	China root (chobchini) rough	13 8 0	,,
	China root (chobchini) scraped	24 8 0	,,
	Cubebs	51 8 0	,,
	Galangal	10 0 0	,,
	Salep	170 0 0	,,
	N. B.—The tariff valuations apply to articles packed in containers of not less than 14 lbs. except in the case of menthol (peppermint) crystals: the tariff valuation for the latter applies to all menthol in containers of ½ oz. and above.		
28 (4)	Soda ash including calcined natural soda and manufactured sesqui-carbonates.	5 4 0	cwt.
	N. B.—The tariff valuation applies to articles packed in containers of not less than 14 lbs.		
28 (8)	Acetic acid	0 8 0	lb.
	Ammonia gas, anhydrous, including compressed or liquefied gas	0 14 0	,,
	Arsenic (China mansil)	61 0 0	cwt.
	Borax, granular, powdered or crystalline	18 8 0	,,
	Boric acid	29 0 0	,,
	Calcium carbide	16 12 0	,,
	Naphthalene balls	18 8 0	,,
	Sodium bicarbonate	7 0 0	,,
	Sodium silicate (in liquid form)	8 0 0	,,
	Tartaric acid	110 0 0	,,
	Asafoetida, coarse (hingra)	46 0 0	,,
	N.B.—The tariff valuations apply to articles packed in containers of not less than 14 lbs.		

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of article.	Tariff Value. Rs. a. p.	Per.
	SECTION VI—*concld.*		
	CHEMICAL AND PHARMACEUTICAL PRODUCTS ; COLOURS AND VARNISHES ; PERFUMERY ; SOAP ; CANDLES AND THE LIKE ; GLUES AND GELATINES ; EXPLOSIVES ; FERTILISERS—*concld.*		
29(1)	Cinematograph films, exposed—		
	Exposed standard positive films, new or used—		
	Feature films	0 7 0	foot
	Other films	0 3 0	"
30	Cuttle fish bone	8 0 0	cwt.
	Gamboge	1 2 0	lb.
	Vermilion from China	3 12 0	"
30(1)	Alizarine, moist—		
	(*a*) not exceeding 16 per cent.	95 0 0	cwt.
	(*b*) over 16 per cent. not exceeding 20 per cent. ..	110 0 0	"
	(*c*) exceeding 20 per cent.	200 0 0	"
	Alizarine, dry—		
	(*a*) not exceeding 40 per cent.	3 0 0	lb.
	(*b*) exceeding 40 per cent.	5 4 0	"
	Congo red	1 2 0	"
	Coupling dyes of the naphthol group—		
	(*a*) Naphthols	4 10 0	lb.
	(*b*) Rapid fast colours (rapid salts)	11 4 0	"
	(*c*) Bases	4 2 0	"
	(*d*) Other salts	3 0 0	"
	Valts—		
	(*a*) Indigo..	2 10 0	"
	(*b*) Carbazole blue	4 4 0	"
	(*b*) Other sorts—		
	(*i*) Paste	8 8 0	"
	(*ii*) Powder	28 0 0	"
	Sulphur black	0 7 0	"
	Metanl yellow	1 8 0	"
	Anilinie oil	0 11 0	"
	Aniline salts	0 9 6	"
	All others	2 10 0	"
31	Cassia oil, natural, from the Far East	1 3 0	"
31 (1)	Citronella oil, natural, from the Far East ..	1 4 0	"
31 (2)	Gajupatti oil, natural, from the Far East	1 14 0	"
	*Peppermint oil, natural, from the Far East	3 12 0	"
	*The tariff value applies to peppermint oil packed in containers of more than 1 oz.		
31 (5)	Perfumery—		
	Gowla, husked and unhusked	75 0 0	cwt.
	Kapurkachri (zedoary)	14 10 0	"
	Patch leaves (patchouli)	24 0 0	"
	Rose-flowers, dried	10 4 0	"
	SECTION VIII.		
	RUBBER AND ARTICLES MADE OF RUBBER.		
39 (1)	Cycle tyres (pneumatic) from the Far East	11 0 0	dozen.
	Cycle tubes from the Far East	5 8 0	"
	Solid rubber tyres for carriages and rickshaws	0 8 0	lb.
	SECTION XI.		
	TEXTILE MATERIALS AND TEXTILE GOODS.		
46	Silk, raw—		
	Chinese—		
	Waste products	1 12 0	lb.
	Duppion all kinds	2 4 0	"
	Hand reeled (excluding re-reeled)	2 10 0	"
	All other sorts	3 12 0	"

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	TARIFF VALUE. Rs. A. P.	Per.
	SECTION XI—*concld.*		
	TEXTILE MATERIALS AND TEXTILE GOODS.—*concld.*		
48—*concld.*	Silk, raw—*concld.*		
	Japanese filatures and hand reeled and hand re-reeled but excluding duppion all kinds.	6 8 0	lb.
50 (8)	Coir fibre	6 0 0	cwt.
	Coir yarn	10 8 0	"
	SECTION XIII.		
	WARES OF STONE AND OF OTHER MINERAL MATERIALS ; CERAMIC PRODUCTS ; GLASS AND GLASSWARE.		
60	Aerated water bottles, empty—		
	Codd's pattern—		
	Under 10 ozs.	17 8 0	gross.
	10 ozs.	18 8 0	"
	Over 10 ozs.	19 8 0	"
	Crown cork pattern—		
	7 ozs. and under	14 0 0	gross.
	Over 7 ozs. up to and including 10 ozs.	15 0 0	"
	Over 10 ozs.	16 0 0	"
60 (3)	Glass bangles—		
	China—		
	Nimuchi and pasalal	2 0 0	100 pairs.
	Bracelet, Jadi and fancy, all kinds	4 0 0	"
	Rajawarakh, all kinds	8 0 0	"
	Japan—		
	Reshmi or lustre, all colours—		
	Fancy (including all kinds of Vankwel or zigzag but excluding hexagonal bangles).	0 1 8	dozen pairs.
	Fancy Hexagonal	0 0 9	"
	All others	0 0 9	"
	Hollow or tube, all colours	0 1 8	"
	Sonerikada (golbala)—		
	Containing gold in their composition	0 13 0	"
	All others	0 2 2	"
	SECTION XV.		
	BASE METALS AND ARTICLES MADE THEREFROM.		
63	Iron or Steel, old	2 0 0	cwt.
63 (28)	Iron and Steel cans or drums—		
	When imported containing kerosene and motor spirit, namely :—		
	Cans, tinned, of four gallons capacity	0 5 6	can.
	Cans or drums, not tinned, of two gallons capacity—		
	(*a*) with faucet caps	0 15 6	can or drum.
	(*b*) ordinary	0 5 6	"
	Drums of four gallons capacity—		
	(*a*) with faucet caps	1 6 0	drum.
	(*b*) ordinary	0 13 0	"
71	Crown corks (except those bearing monogram or trade mark or name of an importer).	0 10 0	gross.
	SECTION XX.		
	MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.		
82 (2)	I. Celluloid bangles, *viz.*—		
	(1) All plain, flat, bangles without border or groove of width not over ¾ inch but not under ¼ inch.	0 10 6	dozen pairs.
	(2) All plain, flat, bangles with border or groove of width not over ¾ inch but not under ¼ inch, excluding bangles with multiple borders or grooves.	0 9 0	"

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Tariff Value.	
		Rs. a. p.	Per.
	SECTION XX—*concld.*		
	Miscellaneous Goods and Products not elsewhere included—*concld.*		
	II. Celluloid fancy bangles, *viz.*—		
	(1) Patla bangles, all colours, including zigzag patla bangles, of width under ½ inch but not under ⅛ inch.	0 3 9	dozen pairs.
	(2) Rubber rings, passa, vavto, zigzag all colours and rainbow designs but excluding *coils, Dantia and coral roote.*	0 1 6	"
84	Bird-shot	35 0 0	cwt.
	Tennis balls	8 8 0	dozen.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JULY 6, 1940.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 6th July, 1940.

No. 365-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

Rule 31-A of the said Rules shall be omitted.

No. 515-O. R./40.—In exercise of the powers conferred by rule 7 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Home Department, No. 21/114/39-Political (W.)-I., dated the 5th September, 1939, namely :—

In the Schedule annexed to the said notification, for the entries relating to "18. Communications Rooms at Civil Aerodromes" and "18-A. Wireless Rooms at Civil Aerodromes", the following entries shall be substituted, respectively, namely :—

"18. Civil Aerodromes ...	Calcutta Airport. Dum Dum. Bengal.	... The whole of the aerodrome land excluding the residential area, the golf course area, the public parts of the administrative building and the approach road thereto.
	Karachi Airport. Drigh. Road. Sind.	... The whole of the aerodrome and airship base land excluding the residential area the main approach road and the public parts of the Administrative building.
	Delhi (Safdarjang)	The whole of the aerodrome land, excluding the residential area, the public parts of the administrative building and the approach road thereto.
	Mughal Bhim (Sind)... Jacobabad ... Ahmedabad ... Bombay (Juhu) ... Cuddapah ... Donakonda (Madras) ... Madras ... Trichinopoly ... Ramnad ... Multan ... Lahore ... Cawnpore ... Fatehpur (U. P.) ... Allahabad ... Gaya ... Chittagong ...	The whole of the aerodrome land.

18-A. Seaplane Stations ..	Calcutta (Willingdon Bridge). Allahabad Karachi (West Wharf)	The whole of the land area, pontoon and landing stages."

No. 515-O.R./1/40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Defence Co-ordination Department, No. 232-O. R.-2/39, dated the 9th September, 1939, namely :—

In the Schedule annexed to the said notification, for the entry relating to "2. Any Communications Room or Wireless Room of a civil aerodrome, declared to be a protected place", the following entries shall be substituted, namely :—

"2. Civil Aerodromes ...	The Officer in charge of the aerodrome.
2-A. Seaplane Stations—	
Calcutta ...	The Officer in charge of the civil aerodrome at Dum Dum or the British Overseas Airways official in charge of the seaplane station.
Allahabad ..	The Officer in charge of the civil aerodrome at Allahabad or the British Overseas Airways official in charge of the seaplane station.
Karachi ...	The Officer in charge of the Karachi Airport or the British Overseas Airways official in charge of the seaplane station".

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" SIMLA, SATURDAY, JULY 13, 1940.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 10th July, 1940.

No. 16-W/40.—In supersession of the notification of the Government of India in the External Affairs Department No. 7-W., dated the 10th June, 1940, it is notified for general information that British and Indian interests in the territories specified below will, for the time being, be looked after by the authorities of the United States of America :—

1. The Kingdom of Denmark, excluding the Dependencies of Greenland and the Faroe Islands.
2. The Kingdom of Norway, excluding the Northern Provinces of Nordland, Troms, Finmark and Svalbard (Spitzbergen).
3. The Kingdom of the Netherlands excluding its Dependencies.
4. The Kingdom of Belgium.

O. K. CAROE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" SIMLA, SATURDAY, JULY 20, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla the 15th July, 1940.

No. 43 (23)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable and immoveable, belonging to, or held by or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or

any of their branches, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. F. Bertelli and Company, Calcutta.
2. A. B. C. Stores, Calcutta.
3. Dr. Augusto Formenti, Banaji House, 361, Hornby Road, Bombay.

No. 43(25)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. Carlton Hair Dressing Saloon, Calcutta.
2. Rosa Hair Dressing Saloon, Calcutta.
3. Royal Exchange Hair Dressing Saloon, Calcutta.

Simla, the 18th July, 1940.

No. 43(29)-Tr. (W)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. Compagnia Italiana Turismo (C. I. T. England) Limited, Mahendra Mansion, Esplanade Road, Fort, Bombay.
2. A. Morgani, Cloth Merchant, 4/1, Lindsay Street, Calcutta.
3. Indanthren Company Limited, Havero House, Wittet Road, Ballard Estate, Bombay
4. F. Metzl Brothers, Fatma Manzil, 5th Floor, Colaba. Road, Colaba, Bombay.

H. C. PRIOR,

Addl. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" SIMLA, SATURDAY, AUGUST 3, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

(AGRICULTURE).

New Delhi, the 29th July, 1940.

No. F.-27-8 (3)/40-A.—In exercise of the powers conferred by section 8 of the Indian Lac Cess Act, 1930 (XXIV of 1930), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Lac Cess Rules, the same having being previously published as required by subsection (*1*) of the said section, namely :—

For clause (*a*) of sub-rule (1) of rule 14 of the said Rules, the following clause shall be substituted, namely :—

"(*a*) Except in the case of officiating and temporary arrangements for a period not exceeding 6 months, appointments to posts carrying a maximum pay of more than Rs. 100 a month and requiring academic or technical qualifications shall be made on the recommendation of an expert sub-committee of which the President shall be Chairman ; if the President cannot be present, he may appoint such person as he thinks fit to act as Chairman :

Provided, however, that in the case of appointments made in England, the High Commissioner for India, London, may appoint an expert sub-committee and may be its Chairman or appoint such person as he thinks fit to act as Chairman ".

G. S. BOZMAN,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, TUESDAY, AUGUST 6, 1940.

POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 6th August, 1940.

No. 22-W.—In exercise of the powers conferred by subsection *(4)* of section 2 of the Defence of India Act, 1939 (XXXV of 1939), as applied to the Gilgit Sub-Division, the Crown Representative is pleased to direct that the power conferred on him by clause *(a)* of sub-rule *(2)* of rule 81 of the Defence of India Rules, as applied to the said Sub-Division, to provide by order for prohibiting the withholding from sale, either generally or to specified persons or classes of persons, of articles or things kept for sale, and for requiring articles or things kept for sale to be sold either generally or to specified persons or classes of persons or in specified circumstances, and the power conferred on him by clause *(f)* of the said sub-rule to provide for any incidental and supplementary matters for which it is expedient to provide for the purposes of an order made under clause *(a)* thereof shall be exercisable also by the Political Agent, Gilgit, in respect of the said Sub-Division, subject to the following conditions, namely :—

(1) The said powers shall be exercisable only in respect of the articles specified in the Schedule annexed to the notification of the Political Department, No. 13-W., dated the 3rd July, 1940.

(2) The said powers shall be exercised in accordance with such general instructions as may be issued from time to time by the Crown Representative.

No. 23-W.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1937, and of all other powers enabling him in this behalf, the Crown Representative is pleased to make the following Law, namely :—

1. (1) This Law may be called the Administered Areas Currency Law, 1940.

(2) It extends to the Areas specified in the Schedule to this Law.

Ordinance No. IV of 1940. (3) It shall come into force at once.

2. Notes of the Denominational value of one rupee issued by the Central Government under the Currency Ordinance, 1940 :—

III of 1906. *(i)* shall be current in the Areas to which this law extends in the same manner and to the same extent and as fully as the silver coin called the Government rupee issued under the provisions of the Indian Coinage Act, 1906 ;

(ii) shall be legal tender in the said Areas for the payment of any amount ; and

Act XLV of 1860. *(iii)* shall be deemed to be currency notes for the purposes of sections 489-A, 489-B, 489-C and 489-D of the Indian Penal Code as applied to, or of the analogous law in force in, the said Areas.

SCHEDULE.

1. The Cantonment of Baroda.
2. The administered areas in the Western India States Agency specified in the Western India States Administered Areas (Application of Laws) Order, 1937.
3. The administered areas in the Central India Agency specified in the Central India Administered Areas (Application of Laws) Order, 1937.
4. The Gwalior Residency Area.
5. The district of Abu.
6. The administered areas in the Hyderabad State specified in the Hyderabad Administered Areas (Application of Laws) Order, 1937.
7. The Civil and Military Station of Bangalore.
8. The Kolhapur Residency Area and the Wadi Jaghir.

9. The railway lands in the Western India States Agency specified in the notifications of the Political Department, Nos. 189-I.B., and 190-I.B., dated the 8th September, 1937.

10. Rajputana and Central India railway lands specified in the Rajputana and Central India Railway Lands (Application of Laws) Order, 1937.

11. The Punjab States railway lands specified in the Punjab States Railway Lands (Application of Laws) Order, 1939.

12. The Thana Circles in the Gujarat States Agency and the Dangs.

13. The British reserve in Manipur.

14. The Khasi States, including the Shillong Administered Areas.

C. G. HERBERT,

Secretary to His Excellency the Crown Representative.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, FRIDAY, AUGUST 9, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATIONS.

Simla, the 9th August, 1940.

No. 469-E. O.(M. P.)/40.—In exercise of the powers conferred by section 12 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), and in supersession of the National Service (European British Subjects) Rules, 1940, published with the Notification of the Government of India in the Home Department, No. 189/II/M.P., dated the 15th May, 1940, the Central Government is pleased to make the following rules, namely :—

1. These Rules may be called the National Service (European British Subjects) Rules, 1940.

2. In these Rules, unless there is anything repugnant in the subject or context,—

(*1*) "the Act" means the National Service (European British Subjects) Act, 1940 (XVIII of 1940) ;

(*2*) "Committee" means a National Service Advisory Committee constituted under section 5 of the Act;

(*3*) "Schedule" means a Schedule annexed to these Rules ;

(*4*) "Tribunal" means a tribunal constituted under section 9 of the Act.

3. The preliminary notices referred to in section 4 of the Act shall be in one or other of the Forms set forth in Schedule I.

4. A person called up under section 4 of the Act for enquiry shall be entitled to receive travelling allowance in accordance with the provisions set forth in Schedule II.

5. (1) Claims for travelling allowance shall be submitted to the Committee concerned in the form of a bill duly signed and stamped.

(2) The name of the treasury from which payment is desired shall be specified in the bill.

(3) The Chairman of the Committee after satisfying himself in regard to the correctness of the claim shall countersign and transmit the bill for payment to the Controller of Military Accounts concerned, through the General Officer Commanding the military district or Area, as the case may be, in which the claimant is residing.

6. The claims referred to in subsection (*1*) of section 6A of the Act shall be in the Form set forth in Schedule III.

7. The calling-up notice referred to in subsection (*1*) of section 7 of the Act shall be in the Form set forth in Schedule IV or Schedule V according as the person is called up for service in His Majesty's armed forces or in a civilian capacity.

8. A person called up under section 7 of the Act for service in His Majesty's armed forces or in a civilian capacity under the Crown shall be entitled to receive travelling allowance at the rate admissible in the service to which he is assigned.

9. A person called up under section 7 of the Act for civilian service otherwise than under the Crown shall,—

(a) on the first occasion of his joining such service, be paid by the competent authority travelling expenses at such rates as that authority may, having regard to his status and mode of life, fix in this behalf; and

(b) on the termination of his employment in such service otherwise than by dismissal or discharge, be paid by the employer to whom he was assigned, travelling expenses at the rates fixed under clause (a) to the place where he was employed or was residing immediately before being called up for national service.

10. (1) The competent authority shall fix the salary or wages to be paid to any person called up for service in a specified civilian capacity having due regard to the nature of the service which he is to undertake and the salary or wages of which he was in receipt in his former employment (if any).

(2) Subject to the provisions of sub-rule (3) no person called up for service in a specified civilian capacity shall receive a salary or wages higher than he received in the post in which he was last employed unless it can be shown that the work on which he is to be engaged is of a more responsible or arduous nature.

(3) In fixing the salary or wages to be paid to a person called up for service in a specified civilian capacity the competent authority shall ensure as far as may be that the economic position of such person does not suffer by reason of his being assigned to such service.

(4) The salary or wages fixed by a competent authority under this rule shall be paid by the Government or other employer to whom the person has been assigned for national service.

11. Any person called up for service in a specified military or civilian capacity may be permitted by the competent authority to continue to subscribe to any Provident or Superannuation Fund or other scheme for the benefit of employees maintained or managed by his former employer under the same terms and conditions as would be applicable if he had continued to be employed by that employer; and, thereupon,

(a) the employer by whom he has been released for national service shall keep open his account and receive such subscriptions as would in accordance with the rules of such fund be payable from time to time if the subscriber were still in his employ; and

(b) the Government or other employer to whom the person has been assigned for national service shall from time to time make such contributions to the fund as would be payable by the former employer if the subscriber were still in his employ.

12. Any person called up for service in a specified civilian capacity shall, if the competent authority so directs, be entitled, subject to such conditions as may be laid down by the competent authority, to such leave on full pay at the expense of the Government or other employer to whom he has been assigned for national service as would be admissible to him if he had continued in his former employment.

13. (1) Every appeal by a conscientious objector under subsection (4) of section 6A of the Act shall be addressed to the Chairman of the Tribunal at his official address, and shall show the name, address and occupation of the appellant and enclose a copy of the order appealed against.

(2) Every appeal under section 7A or section 7B of the Act shall be in the Form set forth in Schedule VI or Schedule VII, according as the appeal is by a person called up for national service or by the employer of such person, and shall be addressed to the Chairman of the Tribunal at his official address.

14. Every reference made under the first proviso to section 8 of the Act shall state the name, address and occupation of the person making the reference, the term of service formerly enjoyed by the employee concerned, and a brief statement of the grounds of reference.

SCHEDULE I.

(SEE RULE 3.)

Forms of preliminary notice.

(1)

In exercise of the powers conferred on me by subsection *(1)* of section 4 of the National Service (European British Subjects) Act, 1940, read with clause *(a)* of section 2 of the said Act, I____

____

hereby inform you____
that you are called up for enquiry into your fitness and availability for national service, and I require you to present yourself for examination by the National Service Advisory Committee__________ at____________________ on____________________ 194 at ________________ A. M./P. M. You will be entitled to draw second class travelling allowance.

____

Officer Commanding,

______________ *District.*

Area.

*Dated*__________________ *the*________________ *194* .

(2)

In exercise of the powers conferred on me by subsection *(1)* of section 4 of the National Service (European British Subjects) Act, 1940, read with clause *(a)* of section 2 of the said Act, I____

____

hereby inform you____
that you are called up for enquiry into your fitness and availability for national service, and I require you to present yourself to __________________ at____________________ on____________________________ 194 at______________________ A.M./P.M. You will be entitled to draw second class travelling allowance.

____

Officer Commanding,

District.

______________ *Area.*

*Dated*__________________ *the*________________ *194* .

SCHEDULE II.

(SEE RULE 4.)

1. Travelling allowance is admissible in the form of daily allowance, railway or steamer fares, and mileage.

2. Travelling allowance is admissible from the ordinary place of residence of a person called up to the place at which the enquiry is held or to any place which such person may visit for the purpose of enquiry, and *vice versa* :

Provided that if the journey begins or ends at a place nearer to the place of enquiry, or the place visited for the purpose of enquiry than the ordinary place of residence, travelling allowance will be admissible only to or from such nearer place.

3. Daily allowance is admissible for halts in excess of 24 hours and is payable at the rate of Rs. 4 for each completed 24 hours. Half the rate is admissible for broken periods in excess of 12 hours.

Exception.—The rate of daily allowance will be Rs. 6 in Calcutta and Rs. 5 in Bombay, Karachi, Poona and Madras.

4. Daily allowance is not admissible for any period by which the halt is extended beyond the time necessitated by an enquiry under the Act.

5. *Railway Fares.*—1½ second class single fares are admissible for a journey performed by rail.

6. *Steamer Fares.*—$1\frac{1}{3}$ second class single fares, exclusive of the cost of meals, are admissible for a journey performed by steamer. Provided that if a journey is performed by rail or steamer by a class lower than the second class, $1\frac{1}{2}$ fares by the class in which the journey is performed are admissible.

7. *Road Mileage.*—For the purpose of calculating road mileage a journey to or from a place of enquiry, or a place visited in the course of an enquiry, will be considered to begin or end at the place at which the enquiry is held, or at the place visited for the purpose of the enquiry.

8. Mileage at the rate of 0-4-0 a mile is admissible for journeys performed by road.

9. Travelling allowance for a journey is admissible as for a journey performed by the cheapest practical route, irrespective of the method by which a journey is performed.

10. The competent authority may issue to any person called up a warrant exchangeable for a Railway or Steamer ticket.

11. When a person called up performs any part of a journey on a warrant, the cost of the Railway or Steamer tickets for which the warrant is exchanged, shall be deducted from the travelling allowance admissible to such person.

SCHEDULE III.

(SEE RULE 6.)

Form of claim by conscientious objector.

I________________ at present residing at ________________ and employed as ________________ having received preliminary notice / calling up notice dated ________________ conscientiously object to performing military service and hereby request that my claim for exemption from liability to be called up for such service may be considered.

Signed ________________

Dated ________________

SCHEDULE IV.

(SEE RULE 7.)

Form of calling up notice for service in His Majesty's armed forces.

In exercise of the powers conferred on me by subsection (*1*) of section 7 of the National Service (European British Subjects) Act, 1940, I ________________ hereby inform you ________________ that you are called up for service in His Majesty's armed forces in ________________ and I require you to report yourself to ________________ for duty in the said service at ________ on ________ 194 at ________ A.M. / P.M.

Officer Commanding,

District.

Area.

Dated ________ *the* ________ *194* .

SCHEDULE V.

(SEE RULE 7.)

Form of calling up notice for service in a civilian capacity.

In exercise of the powers conferred on me by subsection (*1*) of section 7 of the National Service (European British Subjects) Act, 1940, I ________________ hereby inform you ________________ that you are called up for service in a civilian capacity under the Crown / not under the Crown and I direct and require you to report yourself to ________________ for duty under ________________ at ________________ on ________ 194 at ________ A.M. / P.M.

2. The following Terms of Service have been fixed by me in accordance with rules 8 to 12 of the National Service (European British Subjects) Rules, 1940.

1. Pay__________

2. Allowance (if any)__________

3. Provident Fund (if any)__________

4. Leave__________

5. Travelling allowance__________

6. Other concessions (if any)__________

Officer Commanding

District.
Area.

*Dated*______ *the*______ *194* .

SCHEDULE VI.

(SEE RULE 13.)

Form of appeal to be used by an employer.

1. Name and address of mercantile concern__________
2. Name and address of owner or Managing Agent__________
3. Name of Manager__________
4. Industry in which engaged__________
5. Details of personnel called up__________
   (including trade to which personnel belongs)__________
6. Brief particulars of order appealed against__________
7. Grounds of appeal__________

Signature of appellant______

Date______

SCHEDULE VII.

(SEE RULE 13.)

Form of appeal to be used by a person called up for national service.

1. Name__________
2. Father's name__________
3. Address__________

4. Date of birth ______

5. If married number of dependents ______

6. Occupation ______

7. Number of years of experience in such occupation ______

8. National service to which assigned ______

9. *Pay and terms of service fixed by competent authority ______

10. *Pay and terms of service enjoyed in previous employment ______

11. Brief particulars of order appealed against ______

12. Grounds of appeal ______

Singature of appellant ______

Dated ______

E. CONRAN-SMITH,

Secretary to the Government of India.

*To be filled in only in appeals under section 7-B of the Act.

The 9th August, 1940.

No. 470-E. O. (M.P.)/40.—In exercise of the powers conferred by subsection (*1*) of section 9 of the National Service (European British Subjects) Act, 1940, the Central Government is pleased to constitute Tribunals for the areas specified in the first column of the Schedule hereto annexed in the places specified in the corresponding entries in the second column of the said Schedule.

SCHEDULE.

Area.	Place.
P. & A. Military District	Calcutta.
Madras Military District	Madras.
Bombay Military District	Bombay.
Deccan Military District, excluding Jubbulpore (Independent) Military area	Bombay.
Jubbulpore (Independent) Military area	Bombay.
Lahore Military District	Lahore.
Rawalpindi Military District	Lahore.
Peshawar Military District	Lahore.
Kohat Military District	Lahore.
Waziristan Military District	Lahore.
Lucknow Military District	Cawnpore.
Meerut Military District, excluding Delhi Military Area ..	Cawnpore.
Delhi Military Area	Delhi.
Western (Independent) Military District, excluding Sind Military Area	Karachi.
Sind Military Area	Karachi.

No. 470/II-E. O. (M.P.)/40.—In exercise of the powers conferred by subsection (*2*) of section 9 of the National Service (European British Subjects) Act, 1940, the Central Government is pleased to nominate the persons specified in the second column of the Schedule hereto annexed to be members of the Tribunal constituted for the areas specified in the corresponding entries in the first column of the said Schedule.

SCHEDULE.

Area.	Persons appointed as members.
P. & A. Military District ..	1. *Chairman* : Mr. William McCormick Sharpe, D.S.O., I.C.S., Special Officer, Home Department, Calcutta. 2. Brigadier C. M. Maltby, M.C., Commander, Calcutta Area. 3. Mr. K. J. Nicholson,

Area.	Persons appointed as members.
Madras Military District ..	1. *Chairman* : Mr. E. M. Gawne, I.C.S., Member, Board of Revenue, Madras.
	2. Brigadier L. Gilbert, M.C., Commandant Officer's Training School, Bangalore.
	3. Sir Frank Birley.

C. K. RHODES,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, FRIDAY, AUGUST 9, 1940.

GOVERNMENT OF INDIA.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 9th August, 1940.

No. 20-W.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, as applied to the tribal areas beyond the western and northern boundaries of the North-West Frontier Province, the Central Government is pleased to prohibit the taking by land or air out of the said areas to any place outside India or Burma of any goods the taking of which from British India to any place outside India or Burma is for the time being prohibited by an order under the said rules as in force in British India.

O. K. CAROE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, SATURDAY, AUGUST 10, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

Simla, the 10th August, 1940.

No. 1208.—Whereas an emergency has arisen which renders it necessary to embody certain units of the Indian Territorial Force to support and supplement His Majesty's regular forces in India :

Now, therefore, in pursuance of clause (*b*) of subsection (2) of section 9 of the Indian Territorial Force Act, 1920 (XLVIII of 1920), the Central Government is pleased to direct that the following units of the Indian Territorial Force shall be embodied, with effect from the fifteenth day of August, 1940 :—

12th Malabar Battalion.

13th Malabar Battalion.

14th Coorg Battalion.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 10th August, 1940.

No. D. C.-757-B./40.—The following Rules governing the Defence Savings Provident Fund, constituted by the joint authority of the Central Government, the Crown Representative and the Governments of all Governors' Provinces, are published for general information :—

DEFENCE SAVINGS PROVIDENT FUND RULES.

Short title and Definitions.

1. (*1*) These Rules may be called the Defence Savings Provident Fund Rules.

(*2*) They shall come into force on the 15th August, 1940.

2. In these Rules—

(a) *Account Officer* means such officer as may be appointed in this behalf by the Auditor-General of India;

(b) *family* means—

(i) in the case of a male subscriber, the wife or wives and children of a subscriber and the widow or widows and children of a deceased son of the subscriber: Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which she belongs to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently indicates by express notification in writing to the Account Officer that she shall continue to be so regarded;

(ii) in the case of a female subscriber, the husband and children of a subscriber, and the widow or widows and children of a deceased son of a subscriber:

Provided that if a subscriber by notification in writing to the Account Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels formally in writing her notification excluding him:

NOTE I.—'Children' means legitimate children;

NOTE II.—An adopted child shall be considered to be a child when the Account Officer, or if any doubt arises in the mind of the Account Officer, the Solicitor to the Government of India is satisfied that under the personal law of the subscriber, adoption is legally recognised as conferring the status of a natural child, but in this case only;

(c) *Fund* means the Defence Savings Provident Fund;

(d) *leave* means any variety of leave recognised by the rules regulating the conditions of service of the subscriber;

(e) *year* means a financial year;

(f) any other expression which is defined either in the Provident Funds Act (XIX of 1925) or in the Fundamental Rules is used in the sense therein defined.

Constitution of the Fund.

3. (1) The Fund is constituted by the joint authority of the Central Government, the Crown Representative and the Governments of all the Governors' Provinces.

(2) It shall be administered by the Governor-General in Council and shall be maintained in India in rupees.

4. All persons in the service of the Crown in India, other than those in the railway services, shall be eligible to join the Fund.

5. (1) Any Government servant who elects to join the Fund may discontinue subscribing to the Fund only at the beginning of a year.

(2) Any subscriber who has discontinued subscribing to the Fund under sub-rule (1) may resume subscription at any time.

(3) No subscription shall be payable after the expiry of twelve months from the date on which the present war is declared to have terminated.

Nominations.

6. (1) The Account Officer shall as soon as may be after a subscriber joins the Fund, require him to make a nomination conferring the right to receive the amount that may stand to his credit in the Fund in the event of his death before the amount standing to his credit has become payable, or where the amount has become payable, before payment has been made.

(2) A subscriber who, at the time of joining the Fund, has a family shall send to the Account Officer a nomination in the Form set forth in the First Schedule in favour of one or more members of his family.

(3) A subscriber who has no family shall similarly nominate a person or persons in the Form set forth in the Second Schedule;

Provided that a nomination made under this sub-rule shall be deemed to have been duly made in accordance with these rules only for so long as the subscriber has no family.

(4) If a subscriber at any time acquires a family, he shall send to the Account Officer a nomination as provided in sub-rule (2), and, if he has under sub-rule (3) nominated any person other than a member of his family, he shall formally cancel the previous nomination.

(5) A subscriber may in his nomination distribute the amount that may stand to his credit in the Fund amongst his nominees at his own discretion

(6) A nomination may be cancelled by a subscriber provided that it is replaced at the same time by any other nomination which is permitted to be made under this rule.

(7) A nomination shall take effect to the extent that it is valid on the date on which it is received by the Account Officer.

(8) On the death of a nominee, a subscriber shall make a fresh nomination.

Subscriber's Accounts.

7. An account shall be prepared in the name of each subscriber and shall show the amount of his subscriptions with interest thereon calculated in the manner prescribed in rule 12.

Conditions and rates of subscriptions.

8. (1) Except as provided in rule 5 a subscriber shall subscribe monthly to the Fund:

Provided that a subscriber may at his option elect not to subscribe during a period of suspension or leave.

(2) The subscriber shall intimate his election not to subscribe during a period of suspension or leave in the following manner :—

(*a*) If he is an officer who draws his own pay bills, by making no deduction on account of subscription in his first pay bill drawn after the date on which he is suspended or after proceeding on leave ;

(*b*) If he is not an officer who draws his own pay bills, by written communication to the head of his office before he proceeds on leave or within a fortnight of the date on which he is suspended. Failure to make due and timely intimation shall be deemed to constitute an election to subscribe.

The option of a subscriber intimated under this sub-rule shall be final.

9. (1) The amount of subscription shall be fixed by the subscriber himself in whole rupees.

Provided that, if the pay of the subscriber does not exceed fifty rupees a month, the amount may be any multiple of a half-rupee.

(2) The subscriber shall intimate the fixation of the amount of his monthly subscription in each year by the first deduction during that year which he makes in this behalf from his pay bill, and the amount of subscription so fixed shall remain unchanged throughout the year :

Provided that if a subscriber is on duty for part of a month and on leave or suspension for the remainder of that month and if he has elected not to subscribe during leave or suspension, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

10. When a subscriber is transferred to foreign service or sent on deputation out of India, he shall remain subject to the rules of the Fund in the same manner as if he were not so transferred or sent on deputation.

Realisation of subscriptions.

11. Subscriptions shall be recovered from pay bills if drawn from a Government treasury in India or from the Home or Colonial Treasury. Where pay bills are not so drawn, the subscriber shall forward his subscription monthly to the Account Officer

Interest.

12. (1) Government shall pay to the credit of the account of a subscriber interes at the rate of three per cent. per annum.

(2) Interest shall be credited with effect from last day in each year in the following manner :—

(*i*) on the amount at the credit of a subscriber on the last day of the preceding year—interest for 12 months ;

(*ii*) on all sums credited to the subscriber's account after the last day of the preceding year – interest from the date of deposit up to the end of the current year ;

(*iii*) the total amount of interest shall be refunded to the nearest anna :

Provided that when the amount standing at the credit of a subscriber has become payable, interest shall thereupon be credited under this sub-rule in respect only of the period from the beginning of the current year or from the date of deposit, as the case may be, up to the date on which the amount standing at the credit of the subscriber became payable.

(3) In this rule, the date of deposit shall, in the case of a recovery from pay bills, be deemed to be the first day of the month in which it is recovered : and in the case of an amount forwarded by the subscriber, shall be deemed to be the first day of the month of receipt, if it is received by the Account Officer before the fifth day of that month, but if it is received on or after the fifth day of that month, the first day of the next succeeding month.

(4) In addition to any amount to be paid under rules 13 or 14, interest thereon up to the end of the month preceding that in which the payment is made, or up to the end of the sixth month after the month in which such amount became payable, whichever of these periods be less, shall be payable to the person to whom such amount is to be paid :

Provided that where the Account Officer has intimated to that person (or his agent) a date on which he is prepared to make payment in cash, or has posted a cheque in payment to that person, interest shall be payable only up to the end of the month preceding the date so intimated, or the date of posting the cheque as the case may be.

(5) Interest shall not be credited to the account of a subscriber if he informs the Account Officer that he does not wish to receive it, but if he subsequently asks for interest it shall be credited with effect from the first day of the year in which he asks for it.

Final withdrawals of accumulations in the Fund.

13. The amount standing to the credit of a subscriber shall become payable to him—

(*a*) on his quitting service, or

(*b*) on the expiry of twelve months from the date on which the present war is declared to have terminated, whichever is earlier :

Provided that the said amount shall not become payable under clause (*b*) unless the subscriber has, at any time during the six months immediately following the said date on which the war is declared to have terminated intimated in writing,

(*i*) if he is an officer who draws his own pay bills, to the Account Officer,

(*ii*) if he is not an officer who draws his own pay bills, to the head of the office in which he is serving,

his intention to claim payment of the amount under that clause. The option of the subscriber intimated under this rule shall be final.

14. On the death of a subscriber before the amount standing to his credit has become payable, or where the amount has become payable, before payment has been made ;

(*i*) when the subscriber leaves a family—

(*a*) if a nomination made by the subscriber in accordance with the provisions of rule 6 in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination ;

(b) if no such nomination in favour of a member or members of the family of the subscriber subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the members of his family in equal shares :

Provided that no share shall be payable to—

(1) sons who have attained legal majority ;

(2) sons of a deceased son who have attained legal majority ;

(3) married daughters whose husbands are alive ;

(4) married daughters of a deceased son whose husbands are alive ;

if there is any member of the family other than those specified in clauses (1), (2), (3) and (4) :

Provided further that the widow or widows and the child or children of a deceased son shall receive between them in equal parts only the shares which that son would have received if he had survived the subscriber and had been exempted from the provisions of clause (1) of the first proviso ;

(ii) when the subscriber leaves no family, if a nomination made by him in accordance with the provisions of rule 6 in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

15. (1) When the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Account Officer to make payment, as provided in section 4 of the Provident Funds Act, 1925.

(2) If the person to whom, under these rules, any amount is to be paid, is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912, the payment will be made to such manager and not to the lunatic.

(3) Any person who desires to claim payment under this rule shall send a written application in that behalf to the Account Officer. Payment of amounts withdrawn shall be made in India only. The persons to whom the amounts are payable shall make their own arrangements to receive payment in India.

Procedural rules.

16. All sums paid into the Fund under these rules shall be credited in the books of the Central Government to an account named "The Defence Savings Provident Fund" Sums of which payment has not been taken within six months after they become payable under these rules shall be transferred to 'Deposits' at the end of the year and treated under the ordinary rules relating to deposits.

17. When paying a subscription in India, either by deduction from pay bill or in cash, a subscriber shall quote the number of his account in the Fund which shall be communicated to him by the Account Officer. Any change in the number shall similarly be communicated to the subscriber by the Account Officer.

18. (1) As soon as possible after the close of each year the Account Officer shall send to each subscriber a statement of his account in the Fund showing the opening balance as on the 1st April of the year, the total amount credited during the year, the total amount of interest credited as on the 31st March of the year and the closing balance on that date. The Account Officer shall attach to the statement of account an enquiry whether the subscriber—

(a) desires to make any alteration in any nomination made under rule 6 ;

(b) has acquired a family in cases where the subscriber has made no nomination in favour of a member of his family under sub-rule (2) of rule 6.

(2) Subscribers should satisfy themselves as to the correctness of the annual statement, and errors should be brought to the notice of the Account Officer within six months from the date of receipt of the statement.

19. (*1*) These rules may be altered or amended by the Governor-General in Council at any time, with or without retrospective effect, by a notification published in the *Gazette of India* and the official Gazettes of all Governors' Provinces.

(*2*) If any question arises as to the interpretation of these rules, the decision of the Governor-General in Council thereon shall be final.

FIRST SCHEDULE [RULE 6 (2)].

Form of Nomination when Subscriber has a Family.

I hereby direct that the amount at my credit in the Defence Savings Provident Fund at the time of my death shall be distributed among the members of my family mentioned below in the manner shown against their names :—

1	2	3	4
Name and address of the nominee or nominees.	Relationship with the subscriber.	Age of the nominee.	Amount or share of accumulations.

Date

Station

Signature of subscriber.

Two witnesses to signature.

Note.—Column 4 shall be filled in so as to cover the whole amount at credit.

SECOND SCHEDULE [RULE 6 (3)].

Form of Nomination when Subscriber has no Family.

I hereby declare that I have no family* and direct that the amount at my credit in the Defence Savings Provident Fund at the time of my death shall, in the event of my having no family, be distributed among the ersons mentioned below in the manner shown against their names :—

1	2	3	4
Name and address of the nominee or nomines	Relationship, if any, with the subscriber.	Age of the nominee.	Amount or share of accumulations.

Date

Station

Signature of subscriber.

Two witnesses to signature.

Note.—Column 4 shall be filled in so as to cover the whole amount at credit.

R. L. GUPTA,

Deputy Secretary to the Government of India.

*As defined in Rule 2 (1) (*b*) of the Rules.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, AUGUST 10, 1940.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 5th August, 1940.

No. D./C.-1060-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 26th July, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ..	25,70,55,000
Deposits :—		(b) Legal Tender in Burma only ..	16,42,000
(a) Government—		Rupee Coin	11,13,000
(1) Central Government of India.	6,02,37,000	Subsidiary Coin	5,44,000
		Bills Purchased and Discounted—	
(2) Government of Burma ..	2,61,67,000		
(3) Other Government Accounts.	6,15,87,000	(a) Internal	..
		(b) External	..
(b) Banks	31,72,02,000	(c) Government Treasury Bills ...	2,11,16,000
(c) Others	1,41,66,000	Balances held abroad*	20,75,06,000
Bills Payable	9,73,000	Loans and Advances to Governments ..	20,00,000
Other Liabilities	1,01,66,000	Other Loans and Advances ..	7,15,000
		Investments	8,91,23,000
		Other Assets	96,84,000
Rupees	59,04,98,000	Rupees	59,04,98,000

*Includes Cash and Short-term Securities

Dated the 31st day of July, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 26th day of July, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	25,86,97,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India ..	44,41,43,000	
(a) Legal Tender in India.	2,25,44,80,000		(b) Held outside India	..	
			Sterling Securities	1,31,50,11,000	
(b) Legal Tender in Burma only.	12,46,82,000		Total of A ..	..	1,75,91,54,000
			B. Rupee Coin	..	38,27,06,000
Total Notes issued ..		2,63,78,59,000	Government of India Rupee Securities.	..	49,59,99,000
			Internal Bills of Exchange and other commercial paper.	..	..
Total Liabilities ..		2,63,78,59,000	Total Assets ..		2,63,78,59,000

Ratio of Total of A to Liabilities : 66·689 per cent.

Dated the 31st day of July, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

The 8th August, 1940.

No. F. 7 (81) R. I/39.—The following Resolution by the Secretary of State for India is published for general information :—

"I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by section 247 (1) and section 250

(2) of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendments to the Fundamental Rules, namely :—

After paragraph (*b*) of Rule 61 of the said Rules, the following shall be inserted, namely :

" (*c*) Notwithstanding the provisions of sub-rules (*a*) and (*b*) of this Rule, the leave of milita-y commissioned officers who are borne on the Semi-Effective List, Section II, category (*vi*) shall be governed by Rule 100-B ".

After Rule 100-A of the said Rules, the following shall be inserted, namely :—

" 100B. The following provisions apply to military commissioned officers in civil employment who are borne on the Semi-Effective List, Section II, category (*vi*).

(1) The amount of leave in terms of leave on half average pay for which an officer is eligible shall be calculated, during the current year in which he is transferred to civil employment, at the rate of one-eleventh, and, thereafter, three-elevenths, of the period spent on duty :

Provided that where privilege leave under military rules is not admissible in respect of the current year of transfer the calculation shall be made at the rate of three-elevenths from the date of transfer.

(2) The maximum amount of leave which may be granted to an officer at any one time is, in terms of leave on half average pay, twelve months.

(3) During leave granted under this rule the officer may at his option draw leave salary equal to average pay or to half average pay, or to average pay during a portion of the leave and half average pay during the remainder, the leave on average pay being reckoned as twice the amount actually taken.

(4) Any privilege leave admissible to an officer under Military Rules on the date of his transfer to civil employment may be taken in addition to leave earned under this rule but shall count as twice that amount of leave on half average pay for the purpose of clause (2) of this rule.

(5) Leave on medical certificate on half average pay, and extraordinary leave without pay on medical certificate or on urgent private affairs, may be granted up to a maximum of three months in each case where the amount of leave earned under clause (1) of this rule has been exhausted.

(6) Leave under this rule shall normally be taken during the tenure of the officer's appointment but in special circumstances may be taken after its termination but if an officer has reached the age of compulsory retirement the grant of leave to him shall be subject to the provisions of Rule 86 ".

*These amendments shall have effect from the 14th September, 1937.

Given under my hand this Eighth day of September, 1939.

ZETLAND,

One of His Majesty's Principal

Secretaries of State ."

*NOTE.—These amendments apply only to the military commissioned officers in civil employ transferred to the Semi-Effective List, Section II, Category (vi), on or after the 14th September, 1937, and not to those who were already transferred before that date.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 10th August, 1940.

No. 17-I.T.C./40.—The following Open General Licence issued by the Central Government under the Commerce Department Notification No. 1-I.T.C./40, dated the 20th

May, 1940, in supersession of Open General Licence No. V, published with this Department Notification No. 5-I.T.C./40, dated the 1st June, 1940, is published for general information :—

"IMPORT TRADE CONTROL.

Open General Licence No. V.

In pursuance of Commerce Department Notification No. 1-I.T.C./40, dated the 20th May, 1940, the Central Government gives general permission to all persons to import from Egypt and Anglo-Egyptian Sudan, until further notice, any of the goods specified in the Schedule to that notification and enumerated in the following list, provided such goods have been manufactured or produced in one or other of those territories".

No. in the Schedule.	*Name of Article.*
9	Tobacco, manufactured not otherwise specified.
10	Cigars.
11	Cigarettes.
26	Cotton, raw.

2. his licence is without prejudice to the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time when such goods are imported ".

A. H. LLOYD,

Secretary to the Government of India.

IMPORT AND EXPORT REGULATIONS.

The 10th August, 1940.

No. 245 (2)-Tr. (I.E.R.)/39.—In exercise of the powers conferred by sections 10, 24 and 36 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Rubber Control Rules, 1936, namely :—

I. In the said Rules—

1. For the words " Governor General in Council ", wherever they occur, the words " Central Government " shall be substituted.

2. In clause (5) of rule 2, after the words " impor s of " the word " crude " shall be inserted, and after the words " during the year " the words " whether raw or contained in articles manufactured in India " shall be inserted.

3. In sub-rule (1) of rule 8, for the word " income " the word " receipts " shall be substituted.

4. In sub-rule (3) of rule 9,

(*i*) after the item " (*b*) Establishment ", the following item shall be inserted, namely, " (*bb*) Inspection and assessment charges ", and

(*ii*) in item " (*f*) Payments to the International Rubber Regulation Committee " after the word " Committee " the words " and British Rubber Producers' Research Association " shall be inserted.

5. For rule 13 the following rule shall be substituted, namely :—

" 13. The crop basis of each estate shall be the maximum production of that estate as accepted by the Committee in any one of the six years 1928, 1929, 1930, 1931, 1932 and 1933, with the addition of such allowance for untapped mature rubber or young rubber as the Committee thinks fit, not exceeding, in the case of young rubber, the yield obtained from rubber of the same age on the estate in the year selected, or, if there was no such rubber in the selected year, the yield obtained in 1933 or any previous year.

Provided that the Committee shall have power, if they so decide, to increase the crop basis of any estate fixed on the basis of the production of any one of the stated years or the allowance for young rubber of that estate up to a figure not larger than that which would be fixed for any estate without crop figures as setforth in the First Schedule:

Provided further that the Committee may make such deduction from crop basis as it thinks suitable—

(1) if normal methods of production were not followed, or

(2) if the Committee is of opinion that the planted acreage is not capable of producing the yield arrived at by the above method."

6. In rule 14—

(*i*) for clause (*iii*) of the proviso the following clause shall be substituted, namely,

" (*iii*) for budded and recognised clonal areas the actual yield for the previous year may be counted as the basic crop for that particular area, provided that such crop basis shall not exceed two and a half times the average yield per acre of ordinary rubber of similar age in the same estate or if ordinary rubber of similar age is not in existence in the same estate, the allowance for budded rubber shall not exceed two and a half times the average yield from ordinary rubber of sin ilar age in the same district. Budded and recognised clonal areas which are not actually tapped but are of sufficient age and girth measurement may be granted an extra allowance of fifty per cent. of the rates set forth in the First Schedule for ordinary rubber without accounts of crop figures ".

(*ii*) in clause (*v*) of the proviso for the figures "230" the figures "275" shall be substituted, and for the figures letters and words "300 lbs. per acre" the words "one and a half times the maximum rate set forth in the First Schedule" shall be substituted.

7. In the heading above rule 18 after the word "*imported*" the word "*crude*" shall be inserted.

8. In rule 18, for the words "Rubber imported" the words "Crude rubber mported" shall be substituted.

9. In rule 19, for the words "imported rubber" wherever they occur, the words "imported crude rubber" shall be substituted.

10. n sub-rule (1) and in the proviso to sub-rule (2) of rule 20, for the figures "12" the figures "10" shall be substituted.

11. In Form D of the Forms appended in the Second Schedule to the said Rules, for the word "rubber" wherever it occurs except in the expression "Indian Rubber Licensing Committee" the words "crude rubber" shall be substituted.

MERCHANT SHIPPING (WAR).

The 10th August, 1940.

No. 130-M.I.W.(1)/39.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Department of Commerce No. 130-M.I. (War) (1)/39-A., dated the 13th April, 1940, namely :—

"In the said notification, after the words "Customs Collector" the words "or Export Trade Controller" shall be inserted.

H. C. PRIOR,

Addl. Secretary to the Government of India.

TREATIES (WAR).

The 8th August, 1940.

No. 43 (38)-Tr. (W.), 40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable and immoveable, belonging to, or held by, or

managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian of Enemy Property for British India :—

Schedule.

1. Rotas Industries Bakelite Factory, Sion Bridge, Bombay.
2. K. Ludwig and Company, Bombay.
3. Lopez Fernando, Hairdresser, Naini Tal and Lucknow.
4. German Club and Athletic Association, Calcutta.
5. Italian Provision Company, Rampart Row, Fort, Bombay.

H. C. PRIOR,

Addl. Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 10th August, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1180.—In exercise of the powers conferred by section 31 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendment shall be made in the Election Rules for Cantonments having elected boards in the United Provinces, published with the notification of the Government of the United Provinces in the Municipal Department, No. 2116/XI-C.R.-19, dated the 13th August, 1926, the same having been previously published as required by the said section, namely :—

In sub-rule *(1)* of rule 6 of the said Rules for the words and figures " June 20 " and " October 10 ", the words and figures " June 30 " and " October 20 " respectively, shall be substituted.

No. 1182.—The following amendment to the bye-laws regulating conditions to be imposed by licences granted to barbers and keepers of shaving saloons in the Multan Cantonment, framed by the Cantonment Board, Multan, in exercise of the powers conferred by clause *(16)* of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection *(1)* of section 284 of the said Act, namely :—

Amendment.

In the said Bye-laws :—

After clause 1 (*e*) add—

" *(f)* the taking of any other measures by the Cantonment Board to secure cleanliness and to prevent disease. "

No. 1187.—In exercise of the powers conferred by subsection *(1)* of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the ordinary election of a member of the Cantonment Board, Bakloh, shall be held on the 21st August, 1940.

No. 1193. —In pursuance of subsection *(7)* of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Kasauli, by reason of the acceptance by the Central Government of the resignation of Sub-Condr. A. Wright, I. A. C. C.

No. 1194.—In pursuance of subsection *(7)* of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of 2nd-Lt. F. E. C. Apps, E. Lan. R., as a member of the Cantonment Board, Kasauli, *vice* Sub-Condr. A. Wright, I. A. C. C., resigned.

No 1198.—In exercise of the powers conferred by the proviso to subsection *(1)* of section 15 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to extend the term of office of all the elected members of the Cantonment Board, Multan, up to the 30th November, 1940.

No. 1199.—In exercise of the powers conferred by the proviso to subsection (*1*) of section 15 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to extend the term of office of all the elected members of the Cantonment Board, Rawalpindi, up to the 18th July, 1941.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

The 10th August, 1940.

No. 16-O.R./39.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For rule 13 of the said Rules, the following rule shall be substituted, namely :—

Prohibition of signalling.

"13. (*1*) Save as hereinafter provided, no person shall make any signal, either visually or otherwise, in such circumstances as show that the signal—

(*a*) is intended to be received by a person on board a vessel at sea or an aircraft in flight, or

(*b*) being made from a vessel at sea or an aircraft in flight, is intended to be received by a person not on board such vessel or aircraft, or

(*c*) being made in an area notified by the Central Government in this behalf, is intended to be received by a person outside the external land frontiers of British India :

Provided that the preceding prohibitions shall not apply to the making of any signal with permission granted by or on behalf of the Central Government, or of any signal for the purpose only of saving life, or of regulating or aiding the navigation, on the water or in the air, of any vessel or aircraft other than a vessel or aircraft being used in the service of a State at war with His Majesty.

(*2*) No person shall make any signal, either visually or otherwise, intending or knowing it to be likely that the signal may mislead any member of His Majesty's forces or any other public servant, acting in the course of his duty as such member or public servant.

(*3*) If any person contravenes any of the provisions of this rule, he shall be punishable with imprisonment for a term which may extend to five years and shall also be liable to fine."

No. 368-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

To clause (*b*) of sub-rule (2) of rule 14 of the said Rules, the following shall be added, namely :—

" or which is required for the making of any such signal as is mentioned in the proviso to sub-rule (1) of rule 13."

No. 482-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In clause (*c*) of sub-rule (*1*) of rule 9 of the said Rules, after the word " therein " the words " or in the vicinity thereof " shall be inserted.

No. 482-O.R./1/40.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by rule 9 of the Defence of India Rules shall, in respect of the Sialkot Cantonment, be exercisable also by the Officer Commanding, Sialkot.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla the 6th August, 1940.

No. L.-3068.—In exercise of the powers conferred by clause (*k*) of subsection (2) of section 7, read with section 24 of the Payment of Wages Act, 1936 (IV of 1936), and in supersession of the notification of the Government of India in the Department of Labour No. L.-3068, dated the 4th July, 1940, the Central Government is pleased to declare in relation to Federal Railways, mines and oilfields, any war savings scheme conducted by the British War Savings Movement to be an approved war savings scheme for the purposes of the said clause.

M. S. A. HYDARI,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, MONDAY, AUGUST 12, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 12th August, 1940.

No. 54-O. R./18/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to the notification of the Government of India in the Defence Co-ordination Department, No. 54-O. R./9/39, dated the 9th May, 1940, shall be further varied :—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ; and

(*b*) by making the deletions specified in Part II of the said Schedule.

SCHEDULE.

PART I.—*Additions.*

AFGHANISTAN.

Stahlunion Export Branch .. .. Kabul.

ARGENTINA.

Banco di Napoli Cangallo .. .. 332, Buenos Aires.

ECUADOR.

Banco Italiano S. A. .. .. Guayaquil and Manta.

SWITZERLAND.

Sturzenegger H and Co. .. .. St. Jakobstrasse 22, Basle.

TURKEY.

Banco Commerciale Italiana .. .. Istanbul and Izmir.
Banco di Roma S.A. .. .. Istanbul and Izmir.
Deutsche Bank .. .. Istanbul.
Deutsche Orientbank (Filiale Der Dresdner Bank) .. .. Istanbul and Izmir.

PART II.—*Deletions.*

Delete all names and addresses specified under the following countries :—

(1) Belgium.

(2) Belgian Congo.

(3) Netherlands.

(4) Netherlands East Indies.

(5) Norway.

A. DEC. WILLIAMS,
Secretary to the Government of India.

736 CS—987—15.8.40—SGIP Lahore.

DEPARTMENT OF LABOUR

NOTIFICATION.

Simla the 6th August, 1940.

No. L.-3068.—In exercise of the powers conferred by clause (b) of sub-section (2) of section 7, read with section 24 of the Payment of Wages Act, 1936 (IV of 1936), and in supersession of the notification of the Government of India in the Department of Labour No. L.-3058, dated the 4th July, 1940, the Central Government is pleased to declare in relation to Federal Railways, mines and oilfields, any war savings scheme conducted by the British War Savings Movement to be an approved war savings scheme for the purposes of the said clause.

M. S. A. HYDARI,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, MONDAY, AUGUST 12, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 12th August, 1940.

No. 54-O. R./18/39.—In exercise of the powers conferred by clause (b) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to the notification of the Government of India in the Defence Co-ordination Department, No. 54-O.R./9/39, dated the 9th May, 1940, shall be further varied :—

(a) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ; and

(b) by making the deletions specified in Part II of the said Schedule.

SCHEDULE.

Part I.—Additions.

AFGHANISTAN.

Stahlunion Export Branch .. .. Kabul.

ARGENTINA.

Banco di Napoli Casgallo .. 332, Buenos Aires.

ECUADOR.

Banco Italiano S. A. .. .. Guayaquil and Manta.

SWITZERLAND.

Sturzenegger H and Co. .. .. St. Jakobstrasse 23, Basle.

TURKEY.

Banco Commerciale Italiana .. .. Istanbul and Izmir.
Banco di Roma S.A. .. .. Istanbul and Izmir.
Deutsche Bank .. .. Istanbul.
Deutsche Orientbank (Filiale Der Dresdner Bank) .. Istanbul and Izmir.

Part II.—Deletions.

Delete all names and addresses specified under the following countries :—

(1) Belgium.
(2) Belgian Congo.
(3) Netherlands.
(4) Netherlands East Indies.
(5) Norway.

A. deC. WILLIAMS,
Secretary to the Government of India.

736 CS—597—15-8-40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 23, 1940.

PART II.

FROM THE "GAZETTE OF INDIA" SIMLA, SATURDAY, AUGUST 10, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

(REGISTRATION OF ACCOUNTANTS.)

The 10th August, 1940.

No. 2-A. (24)/40.—In pursuance of rule 18 of the Auditor's Certificates Rules, 1932, the Register of Accountants as it stood on the 1st July, 1940, is hereby published for general information :—

REGISTER OF ACCOUNTANTS.

*Indicates the names of those Accountants, who do not hold Auditor's Certificates.

†Indicates the names of members of the Indian Accountancy Board.

NOTE (*i*).—The date within brackets against a name in the List is the date on which the Auditor's Certificate was originally granted.

NOTE (*ii*).—All accountants in the list whose names are not marked with (*) hold Auditor's Certificates valid until the 30th day of June, 1941.

NOTE (*iii*).—The figure in the beginning of each name indicates the Enrolment Number of the Accountant.

502 ABDUL MANNAN, S., G.D.A., Churiwalan, Gali Jutewali, Delhi. (3-10-1935.)

219 ABHYANKAR, Bhalchandra Chintaman, G.D.A., Messrs. B. C. Abhyankar & Co., 12-A, Yusuf Building, Churchgate Street, Fort, Bombay. (1-4-1933.)

213 ABHYANKAR, Govind Shridhar, B.A., G.D.A., Messrs. C. H. Sopariwalla & Co., 14, Hammam Street, Fort, Bombay. (28-3-1933.)

82 ADARBAD, Rustom Naorojee, G.D.A., Merwan Building 10, Uranwala Street, Grant Road, Off Railway Goods Yard, Bombay. (25-10-1932.)

260 ADENWALLA, Nariman Dadabhoy, G.D.A., 418 Chotalal Bhuwan, Kalbadevi Road, Bombay. (1-4-1933.)

592 AFZAL, Syed Ahmed, A.S.A.A., Messrs. Afzal, Banerjee & Co., Station Road, Patna. (22-6-1936.)

501 AGARWAL, Narainlal, B.A., G.D.A., Messrs. Narainlal Agarwal & Co., Marwadi Chamber of Commerce Building, 226—230 Kalbadevi Road, Bombay, No. 2. (1-8-1935.)

178 AILAWADI, Ramdas, G.D.A., Messrs. R. D. Ailawadi & Co., 58, New Cloth Market, Bunder Road, Karachi. (18-1-1933.)

93 AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932.)

92 AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (25-10-1932.)

650 AIYAR, B. P. Jayarama, G.D.A., 12, Ramaswamy Street, Thyagarayangar, Madras. (7-1-1937.)

65 †AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A Jaffer Syrang Street, G. T., Madras. (12-1-1933.)

728 AIYAR, Ramakrishna Venkatarama, Messrs. R. V. Aiyar & Co., 12, Dalhousie Square, Calcutta. (7-2-1938.)

285 ALLBLESS, Rustomji Bejonji, G.D.A., Messrs. R. B. Allbless & Co., Western India House, Sir P. Mehta Road, Fort, Bombay. (23-4-1933.)

571 AMAR NATH, B.Com., G.D.A., Messrs. A. N. Kapur & Co., 59 The Mall, Lahore. (21-4-1936.)

155 AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji Amin & Co., 14, Hummam Street, Fort Bombay. (20-2-1933.)

290 AMIN, Jashbhai Bavajibhai, G.D.A., Messrs. Apaji Amin & Co., 14 Hummam Street, Fort, Bombay. (27-5-1933.)

749 *ANAND, Oudh Narain, B.A., A.S.A.A., " Westcraft ", West Avenue Santa Cruz, Bombay.

581 ANANTHANARAYANA, Vajjhala, G.D.A., No. 22, Diwan Rama Iyenger Road, Vepery Madras. (4-5-1936.)

819 ANANTHANARAYANAN, Nurani Naganathan, 338, Dalhousie Street, Rangoon. (9-10-1939.)

332 APTE, Gopal Dattatraya, B.A., G.D.A., New Kitab Building, Laxmi Road, Poona. (2-10-1933.)

154 ARORA, Anoop Lal, G.D.A., Commercial Buildings, The Mall, Lahore (14-12-1932.)

412 ARTHUR, Robert Scott. C.A., Messrs. Lovelock and Lewes, 4 Lyons Range, Calcutta. (2-8-1934.)

241 ARUNAJATAI, Panchapakesa, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933.)

763 ASHAR, Girdharlal Popat, G.D.A., Ballarpur, District Chanda (C. P.). (4-8-1938.)

786 ASHTON, Jhon, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-2-1939.)

802 ASLI, Pestonji Kuverji, B.Com., G.D.A., Gool Mahal, 10, Sleater Road Grant Road Bombay. (12-6-1939.)

34 AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (1-7-1932.)

596 AVASIA, Hom Framji, Tardeo Terrace, Tardeo Road, Bombay, 7. (27-6-1936.)

638 AYYAR, A. Ramaswamy, B.A., G.D.A., The New India Assurance Company, Ltd., 9 Clive Street, Calcutta. (11-11-1936.)

627 AYYENGAR, Kuppuswami Ramakrishna, G.D.A., Sri Ramakrishna Buildings, Melur (Madura). (16-10-1936.)

439 BABUR Ghanshyamdas Harkishindas, B.A., LLB., G.D.A., S. Noorbhoy Jafferji Buildings, Bunder Road, Karachi. (21-12-1934.)

320 BAHRI, Dev Raj, G.D.A., Messrs. P. R. Mehra & Co., 35 Nisbat Road, Lahore. (4-1-1934.)

835 BAHRI, Parma Nand, G.D.A., Messrs. P. N. Bahri, & Co., Dinanath Buildings, 14 The Mall, Lahore. (11-9-1933.)

104 BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (25-8-1932.)

673 BAJAN, Sorab Burjorji, B.Com., G.D.A., C/o The Indian Hotels Co, Ltd., Taj Mahal Hotel, Bombay. (12-5-1937.)

700 BALASUBRAMANIAN, G., Rama Vilas, Tennore Road, Trichinopoly. (22-10-1937.)

704 BAMBOAT, Minocher Nadirshaw, Banaji Building, Opp. Fatma Manzil, Forjet Street, Gowalia Tank Road, Bombay. (1-4-1938.)

491 BANDYOPADHYAY, Hiran Kumar, B.A., G.D.A., 12 Old Post Office Street, Calcutta. (25-6-1935.)

386 BANDYOPADHAYAY, Kaliprasanna, M.A., G.D.A., Messrs. Basu, Banerjee & Co., 58, Patuatuly, Dacca. (2-4-1934.)

210 BANDYOPADHYAY, Sachindra Nath, M.A., B.Com., G.D.A., Messrs. Banerjea. Roy Choudhury & Co., 10, Old Post Office Street, Calcutta. (28-2-1933.)

552 BANERJEE, Dhirendra Nath F.S.A.A., Messrs. Afzal, Banerjee & Co., 22 Canning Street, Calcutta. (3-3-1936.)

662 BANERJEE, Profulla Sankar, B.Sc., G.D.A., 8/6B, Cornfield Road, P. O. Ballygunge, Calcutta. (6-4-1937.)

787 BANERJI, Asoka Prokash, Pir Jalil, Lucknow. (6-2-1939.)

733 BARDHAN, Pares Chandra, B.Com., Messrs. P. C. Bardhan & Co., Gooptu Mansions, 84/A, Clive Street, Calcutta. (3-3-1938.)

599 BARIA, Kaikhushru Eduljee, B.Com., G.D.A., A.S.A.A., Cooper Building 617-B, Dhobi Talao, Bombay. (10-7-1936.)

461 BARNES, Harry Leslie, A.C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (16-5-1936.)

413 BASU, Amulya Chandra, B.Com., B.L., G.D.A., Messrs. A. Basu & Co., 12 Vidyasagar Street, Calcutta. (23-8-1934.)

729 BASU, Debabrata, B.Sc., C.A., A.S.A.A., Messrs. D. Basu & Co., 10 Old Post Office Street, Calcutta. (1-4-1938.)

89 BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4 Hastings Street, Calcutta. (1-4-1933.)

473 BASU, Manindranath, B.Sc., G.D.A., Messrs. S. R. Batliboi & Co., I-B Old Post Office Street, Calcutta. (1-4-1935.)

634 BASU, Panchanan, B.Com., Chittaranjan Colony, Dum Dum. (12-11-1936.)

170 BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu, Banerjee & Co., 58 Patuatuly, Dacca. (18-1-1933.)

672 BASU, Prodyot Kumar, B.Sc., A.S.A.A., 14 Clive Street, Calcutta (8-5-1937.)

829 BASU, Sachindra Kumar, B. A. (Hons.), B.L., c/o Messrs. G. Basu & Co., 4 Hastings Street, Calcutta. (9-12-1939.)

518 BASU, Sisir Kumar, B.A., A.S.A.A., Messrs. S. K. Basu & Co., Temple Chambers, 6 Old Post Office Street, Calcutta. (7-11-1935.)

111 BATHGATE, Gordon Murray, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street Bombay. (12-1-1933.)

32 BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi and Purohit Maneckjee Wadia Building, 125, Mahatama Gandhi Fort, Bombay (1-4-1933.)

41 *BATLIBOI, Sorab Rustamji, F.S.A.A., 173, Park Street, P. O. Circus, Calcutta.

762 BHAGVAT, Moreshwar Nilkanth G.D.A., Dinkara Buildings, Burn Bastion Road, Delhi. (1-8-1938.)

161 BHAGWAT, Pandurang Gangadhar, G.D.A., Messrs. P. G. Bhagwat & Co., Commissariat Buildings. Hornby Road, Fort, Bombay. (1-4-1933.)

436 BHAGWAT, Raghunath Bhaskar, G.D.A., Messrs. R. B. Bhagwat & Co., Gangavesa, Kolhapur. (17-1-1935.)

431 BHANDARI, Prakash Nath, B. A., B.Com. (Lond.), A.C.A., Messrs. Chatrath. Bhandari & Co., 28 Mozang Road, Lahore. (1-7-1936.)

249 BHARGAVA, Gauri Shankar. "Phool Niwas". Civil Lines, Ajmer (1-7-1937.)

795 BHARUCHA, Jamshed Dhunjishaw, G.D.A., c/o British Overseas Airways Corporation, Victoria House, Calcutta. (12-4-1939.)

522 BHARUCHA, Kawas Dosabbai, G.D.A., Khurshed House, 604-D. Lady Jehangir Road, Parsi Colony Dadar, Bombay. (6-12-1935.)

248 BHARUCHA, Ratansha Shapurji, G.D.A., Jehangir Mansion, 1st Marine Lines, Bombay. (28-3-1933).

516 BHARUCHA, Sorab Khurshedji, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort Bombay. (7-11-1935.)

817 BHAT, Gopalkrishna Madhavrao, Narayandas Mansion, 4th Floor, Opposite Venkateshwar Temple 71, Fanaswadi, Bombay. (2-10-1939.)

791 BHATIA, Amar Nath, Messrs. A. N. Bhatia & Co., Central Bank Building, Lahore. (1-4-1939.)

732 BHATIA, Avtar Singh, B.Com., Messrs. P. N. S. Aiyar & Co., Burn Bastion Road, Delhi. (3-3-1938.)

752 BHATIA, Dev Raj, B.Com., G.D.A., Messrs. D. Bhatia & Co., 34, The Mall, Lahore. (18-6-1938.)

561 BHATIA, Prithvi Nath, B.Com., A.S.A.A., Messrs. Chatrath, Bhandari & Co., Mahmudabad Mansions, The Mall, Hazratganj, Lucknow. (1-4-1936.)

798 BHATT, Balubhai Pranshankar, Shri Krishna Niwas, 1st floor, Kalbadevi Road, New Silk Market, Bombay No. 2. (8-5-1939.)

813 BHATT, Devshankar Nagji. G.D.A., C/o The Motipur Sugar Factory, Ltd., P. O. Motipur, District Muzaffarpur, Bihar, B. & N. W. Railway. (26-8-1939.)

123 BHATT, Dinubhai Labhshankar, G.D.A., Messrs. Dinubhai & Co., 65, Esplanade Road, Fort, Bombay. (25-10-1932.)

800 BHATT, Labhshanker Gaurishanker, G.D.A., Petal Bhavan, Barnes Street, Karachi. (19-5-1939.)

90 BHATT, Laxmishanker Harjiwan, G.D.A., The Bombay Port Trust, Employees' Co-operative Credit Society, Ltd., Ballard Road, Fort, Bombay, 1. (25-10-1932.)

350 BHATT, Mohanlal Jagjiwan, G.D.A., Badrikashram, 4th floor, Khetwadi, 2nd Line, Bombay 4. (19-12-1933.)

597 BHATTACHARYEA, Kalinarayan, B.Sc., G.D.A., 59/C, Pratapaditya Road, P. O. Kalighat, Calcutta. (27-6-1936.)

508 BHATTY, Ishwar Singh, G.D.A. Messrs. Sodhbans & Co., Commercial Buildings, The Mall, Cawnpore. (26-9-1935.)

30 BILIMORIA, Bapuji Burjorji, G.D.A., Messrs. S. B. Billimoria & Co., 113 Esplanade Road, Bombay. (25-10-1932.)

379 BILLIMORIA, Bicajee Shapoorji, A.S.A.A., Messrs. S. B. Billimoria & Co., 113, Espalanade Road, Bombay. (11-4-1934.)

1 †BILLIMORIA, Sir Shapoorji Bomonjee, M.B.E., J.P., Messrs. S. B. Billimoria & Co., 113 Esplanade Road, Bombay. (25-10-1932.)

426 BINDON, Sydney Albert, A.C.A., Messrs. Fraser & Ross, 17 Armenian Street, Madras. (2-11-1934.)

360 BIRDY, Bejonji Dinshawji, B.Com., G.D.A. Messrs. Birdy, Kanoba & Deshpande, Mareckji Wadia Building, 129 Esplanade Road, Fort, Bombay. (9-11-1933.)

784 BLENKINSOP, Norman, C. A., Messrs. Fraser and Ross, 17 Armenian Street, Madras. (14-1-1939.)

680 BOHRA, Mahomedbhoy Rasulbhoy, B.Com., G.D.A., Messrs. B. P. Gharda & Co., 121 Esplanade Road, Fort, Bombay. (22-10-1936.)

773 BOSE, Radha Bhusan, M.A., B.Sc., B.Com., A.S.A.A., c/o Messrs. R. B. Bose & Co., 9 Hastings Street, Calcutta. (23-11-1938.)

735 BOSE, Sauransu, A.C.A., Auditor, Darjeeling Himalayan Rly. Co., Kurseong (Bengal). (3-3-1938.)

348 BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co., Andhra Insurance Buildings, Thambu Chetty Street, Madras. (27-11-1933.)

789 BRAY, John Patrick, A.C.A., Messrs. A. F. Ferguson and Co., Allahabad Bank Buildings, Appollo Street, Bombay. (1-3-1939.)

830 BURTON, Frederic Christopher, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939.)

698 BUTANI, Ram Hassasing, Messrs. R. H. Butani and Co., Dunolly Road, Karachi. (12-10-1937.)

441 CAMA, Ardeshir Edulji, A.C.A., Mubarik Manzil, 50 Hughes Road, Bombay. (2-3-1935.)

262 CAPTAIN, Hormusji Framji, G.D.A., Messrs. Chandabhoy & Jassobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933.)

481 CHAKRAVARTI, Bibhutibhusan, B.Com., A.S.A.A., Messrs. Chakravarti, Chaudhury & Co., 2 Church Lane, Calcutta. (16-5-1935.)

206 CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (1-4-1933.)

269 CHAKRAVARTI, Janardon Chandra, B.Com., G.D.A., Messrs. J. C., Chakravarti & Co., 29 Sadananda Road, Calcutta. (15-7-1933.)

331 CHAKRAVARTI, Annada Charan, M.A., B.L., A.S.A.A., Messrs. Chakravarti, Ghosh, Guha & Co., Commercial House, 15 Clive Street, Calcutta. (11-11-1933.)

841 CHAKRAVARTI, Kshitis Chandra, B.Com., B.L., Messrs. N. C., Chakravarti & Co., 12/1 Old Post Office Street, Calcutta. (16-2-1940.)

193 CHAKRAVARTI, Nares Chandra, M.A., F.S.A.A., Messrs. N. C., Chakravarti & Co., 12/1 Old Post Office Street, Calcutta. (20-2-1933.)

85 CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassoobhoy Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932.)

382 CHANDIOK, Jagdish Chander, A.C.A., Messrs. Walker, Candiok & Co., Kashmere Gate, Delhi. (16-5-1935.)

494 CHAPMAN, Robert Geoffrey, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 39, Lahore. (19-5-1936.)

739 CHARNA, Bapuji Manchersha, G.D.A., Guzdar Street, Thakardwar Bombay. (28-4-1938.)

209 CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari & Co., 28 Mozang Road, Lahore. (30-3-1933.)

837 CHATTERJEE, Jatish Chandra, B.Sc., 7 Kailash Banerji Lane, P. O. Bally, Howrah, Calcutta. (22-1-1940.)

258 CHATTERJEE, Abimukta, G.D.A., Messrs. Chatterjee and Chatterjee, Lala Lajpat Rai Road, Benares. (1-4-1933.)

603 CHATTERJEE, Debi Prosana, A.S.A.A., 87 Lower Circular Road, Calcutta. (17-7-1926.)

371 CHATTERJEE, Seral Kumar, B.Com., G.D.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6 Hastings Street, Calcutta. (7-8-1934.)

754 CHATTERJI, Guru Prosad, B.Sc., A.S.A.A., 25 Jatin Das Road, Post Office, Kalighat, Calcutta. (20-6-1938.)

590 CHATERJI, Ramesh Chandra, B.Sc., B.L., G.D.A., 32 Huzuri Mull Lane, P. O. Entally, Calcutta. (8-6-1936.)

512 CHATERJI, Shyama Charan, B.Com., G.D.A., 15 Bentink Street, Calcutta. (24-10-1935.)

539 CHATTOPADHYAY, Kumudbandhu, B.Sc., G.D.A., Calcutta Tramway's Co., Ltd., 7 Church Lane, Calcutta. (10-1-1936.)

423 CHATURVEDI, Bishambar Nath, B.Com., G.D.A., Messrs. B. N. Chaturvedi & Co., Meston Road, Cawnpore. (26-10-1934.)

50 CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co., 12/1 Old Post Office Street, Calcutta. (14-12-1932.)

437 CHETTY, Voora Jagannadham, G.D.A., 188 Govindappa Naick Street, George Town, Madras. (1-7-1935.)

271 CHOJAR, Ram Labhaya, G.D.A., Messrs. R. L. Chojar & Co., 2 Dayal Singh Mansions, Lahore. (5-4-1933.)

641 CHOKRA, Vishwanath, B.A., Messrs. Dhanpatmal Diwanchand Pydhonie, Bombay, 3. (11-12-1936.)

840 CHOKSHI, Chinu, Chimanlal, B.Com., 90-94 Sheikh Memon Street, Bombay. (16-2-1940.)

707 CHOPRA, Suraj Prakash, B.A., B.Com. (Lond.), A.C.A., Messrs. S. P. Chopra & Co., 14 Dinga Singh Buildings, The Mall, Lahore. (28-10-1937.)

259 CHOUDHARY, Nanhelal Bhaiyalal, G.D.A., Messrs. Vaish, Jain & Co., Clutterbuckganj, Near Bareilly. (1-4-1933.)

339 CHOUDHURI, Birbhadra Chandra, 25/C Bakulbagan Row, Bhowanipore, Calcutta. (26-9-1933.)

612 CHOUDHURI, Nirendralal, B.Com., G.D.A., Messrs. N. Choudhury & Co., 2, Church Lane, Calcutta. (21-8-1926).

666 CHOUDHURY, Maresh Chandra, B.Sc., A.S.A.A., 26/C. Creek Row, Calcutta. (12-4-1937.)

53 CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (14-12-1932.)

555 CHOUDHURY, Sitesh Chandra, B.Sc., G.D.A., 1-B Ram Hari Ghosh Lane, P.O., Amherst Street, Calcutta. (16-3-1936.)

20 COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933.)

515 CONTRACTOR, Huseni Mohammedally, B.Com., LL.B., G.D.A. Messrs. H. M. Contractor & Co., Merwan Building, Sir Phirozshah Mehta Road, Bombay. (1-11-1985.)

681 COOPER, Adarji Nowroji, G.D.A., C/o S. D. Mistry, Esq., The Gujarat Spg. & Wvg. Mills Co., Ltd., Railwaypura, Ahmedabad. (1-7-1938.)

353 CRAWSHAW, Joseph Sykes, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (26-10-1933.)

484 CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4 Clive Buildings, 8, Clive Street, Calcutta. (31-5-1935.)

613 DADABHOY, Jal Nariman, A.S.A.A., c/o Tata Chemicals, Ltd., Bombay House, Bruce Street, Fort, Bombay. (23-8-1936.)

659 DALAL, Champaklal Lalloobhai "Kamla Bhavan", 2 Pauleshwar Road, Vile-Parle, Bombay. (1-4-1937.)

505 DALAL, Nateverlal Chandulal, B.A., G.D.A., The Bank of India, Ltd., Branch Deptt., Fort, Bombay. (26-8-1935.)

137 DALAL, Ramaniklal Karasondas B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (5-[illegible]-1932.)

103 †DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (25-8-1932.)

609 DAMANIA, Ranchhoddas Varjivandas, B.Com., G.D.A., A.S.A.A., Chief Accountant, The Warden Insurance Co., Ltd., Ahmedabad. (14-8-1936.)

842 DAMKEVALA, Hormazdiar Fredoon, A.S.A.A., Sultan Manzil, Chira Bazar, Bombay. (1-4-1940.)

556 DANDEKER, Ganesh Mahadev, B.A., A.S.A.A., Messrs. M. K. Dandeker & Co., 16, Moor Street, Madras. (20-3-1933.)

180 DANDEKER, Shankarrao Bhaskarras, B.Com., G.D.A., Messrs. S. B. Dandekar & Co. 7 Parsi Church Street, Calcutta. (18-1-1933.)

25 DARBARI, Maneckji Dadabhoy, B.Com., F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (5-8-1932.)

263 DARUVALLA, Jal Cawasji, G.D.A., Hardinge, House, Cowalia Tank Road, Bombay No. 7. (1-4-1933.)

38 DAS, Harendra, Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square, East, Calcutta. (25-10-1932.)

27 DAS, Jyotish Chandra, B.Sc. (U. S. A.) 4 Tilak Road, Calcutta. (1-7-1932.)

175 DAS, Narendra Nath, B.Sc., G.D.A., Messrs. N. N. Das & Co., 8/2, Hastinge Street, Calcutta. (20-3-1933.)

460 DAS, Santosh Kumar, B.Sc., G.D.A., Messrs. Das & Majumdar, 8 Dalhousie Square, Calcutta. (4-3-1935.)

721 DAS, T. Venkata, B.A., G.D.A., Satyanarayanapuram, Bezwada. (24-12-1937.)

186 DAS GUPTA, Anil Chandra, B.A., G.D.A., Messrs. A.C. Das Gupta & Co., 12 Old Post Office Street, Calcutta. (23-3 1933.)

308 DAS GUPTA, Benoyendra Nath, B.A., A.S.A.A., Messrs. B. N. Das Gupta & Co., New Civil Lines, Lucknow. (27-5-1933.)

852 DAS GUPTA, Kumudranjan, B.Com., P. 164 Landsdown Road Extension, P. O. Kalighat, Calcutta. (29-6-1940.)

848 DAS GUPTA, Promatha Nath, B.A. G.D.A., Gauhati (Assam). (2-5-1940.)

724 DAS GUPTA, Sailendra Nath, B.Sc., Messrs. N. Sarkar & Co., 17 Mangoe Lane, Calcutta. (24-1-1938.)

48 †DASTUR, Erach Jamshedji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (1-4-1933.)

775 DATTA Jyotis Chandra, A.C.A., 121 Rashbehari Avenue, Calcutta. (23-11-1938.)

543 DATTA, Kalyan Kumar, B.Sc., A.S.A.A., Messrs. K. K. Datta & Co., 95/1 Garpar Road, Calcutta. (14-1-1936.)

677 DATTA, Satyaranjan, B.Sc., G.D.A., C/o S. K. Day, Esq. 'Queen's Mansions', 30 Elgin Road, Calcutta. (2-6-1937.)

418 DATTA, Sorendra Nath, B.Com., G.D.A., Messrs. S. N. Datta & Co., 94 Chittaranjan Avenue, Calcutta. (10-10-1934.)

306 DAVAR, Dorab Rustomji, G.D.A., F.S.A.A., Messrs. Cornelius & Davar, 80 Esplanade Road, Fort Bombay. (26-6-1933.)

228 DAVAR, Maneck Ardeshir, M.A., LL.B., F.S.A.A., Messrs. Maneck A. Dawar & Co., 100 Clive Street, Calcutta. (1-4-1933.)

67 DAVAR, Minu Savakshah, A.S.A.A., Messrs. S. R. Batliboi & Co., 18, Randeria Building, 62 Phayre Street, Rangoon. (1-4-1933.)

176 DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar & Co., Motlibhai Wadia House, 118—120, Parsi Bazar Street, Fort, Bombay. (20-3-1933.)

696 DAY, Birendra Kumar, Messrs. Day & Co., 20 Maharshi Debendra Road, Calcutta. (24-9-1937.)

114 DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (17-12-1932.)

26 DEB, Malay Kumar, B.Sc., G.D.A., 8/2, Hastings Street, 1st Floor, Rooms No. 21 & 22, Calcutta. (1-1-1933.)

377 DEMETRIUS, St. John, A.C.A., Messrs. George Road & Co., Avenue House, Chowringhee Square, Calcutta. (27-6-1935.)

192 DESAI, Jal Temulji, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozesha Mehta Road, Fort. Bombay. (20-2-1933.)

769 DESAI, Mahendra Jamiatram, B.A., LL.B., Massrs. Lakhia Desai and Company, Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-9-1938.)

843 DESAI, Nanubhai Jogibhai, 49—51, Modi Street, Fort, Bombay. (1-4-1940.)

131 †DESAI, Nanubhai Vesanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51 Esplanade Road, Fort, Bombay. (25-11-1932.)

771 DESHPANDE, Anant Venkatesh, A.S.A.A., Kermani Building, 4th Floor, Junction of Hornby and Sir Phirozshaw Mehta Road, Fort, Bombay. (1-10-1938.)

361 DESHPANDE, Vaman Hari, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia, Building, 129 Esplanade Road, Fort, Bombay. (16-11-1933.)

824 DEY, Mon Mohon, B.Com. A.S.A.A., 20/1/1B, Chowdhuri Lane, Shambazar, Calcutta. (2-11-1939.)

605 DHAGE, Venkatrao Krishnaji G.D.A., Mesrrs. V. K. Dhage & Co., Podar Chambers, Parsi Bazar Street, Fort, Bombay. (20-7-1936.)

684 DHANBHOORA, Kawas Jehangirji, Messrs. Mehta, Dhanbhoora and Co., National Insurance Building, 27 Bastion Road, Fort, Bombay. (8-7-1937.)

822 DHANYAKUMAR, S., G.D.A., Yegambaram Pillai Street, Wellington Market Post, Nilgiris. (25-10-1939.)

540 DHARMASANKARAN, R., G.D.A., High Road, Tinnevelly Junction (13-1-1936.)

572 DHAWAN, Anand Prakash, A.S.A.A., 71 The Mall, Lahore. (21-4-1936.)

303 DIGARIA, Rustomji Dossabhai, G.D.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Pherozeshah Mehta Road, Fort, Bombay. (22-5-1933.)

84 DIVAN, Ramanlal Chandulal, B.Com., A.S.A.A., Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road Fort, Bombay. (25-10-1932.)

279 DIXIT, Krishnaji Trimbak, B.A., B.Sc., G.D.A., 903-B. Sadashiv Peth, Poona City. (15-4-1933.)

325 DOCTOR, Darashaw Sorabji, B.Com., G.D.A., Hashim Building, 38 Churchgate Street, Fort, Bombay. (13-7-1933.)

759 DOODHMAL, Rusi Cooverji, Empire Terrace Lamington Road, Grant Road, Bombay. (18-7-1938.)

293 DOOMASIA, Dorabshaw Ardeshir, G.D.A., Messrs. D. A. Doomasia & Co., 80 Esplanade Road, Fort, Bombay. (8-5-1933.)

660 DORAISWAMY, A. R., Main Road, Shevapet, Salem. (1-4-1937.)

639 DORDI, Phiroz Ardeshir, G.D.A., Block No. 16/3, Rustom Baug, Victoria Road, Byculla, Post Mazgaon, Bombay. (19-10-1936.)

593 DOSHI, Jagmohandas Keshavji, B.Com., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (22-6-1936.)

565 DOTIWALLA, Jal Muncherji, Messrs. P. C. Hansotia & Co., Readymoney Mansion, Churchgate Street, Fort, Bombay. (6-4-1936.)

477 DUTT, Matilal, B.Com., G.D.A., Mymensingh (Bengal). (13-6-1935.)

101 DUTT, Ronendra Nath, M.A., LL.B., A.C.A., Raj Darbhanga, Darbhanga. (1-4-1933.)

233 †DUTT, Satyesh Chandra, B.A., B.Com., G.D.A., 98/4 Clive Street Calcutta. (20-3-1933.)

583 EASSON, John Whitton, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8 Clive Street, Calcutta. (1-7-1937.)

365 ENGINEER, Kaikhushroo Sorabji, B.Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381 Hornby Road, Fort, Bombay. (30-4-1934.)

100 ENGINEER, Sorabji Shapurji, B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay, (1-4-1933.)

831 FARNFIELD, John Anthony, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (9-12-1939.)

570 FETTES, Kenneth Richard, C.A., Messrs. Gillanders, Arbuthnot & Co., 8 Clive Street, Calcutta. (17-4-1936.)

147 FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (1-4-1933.)

807 GADRE, Keshav Shankar, G.D.A., 252/4, "Sadashiv Niwas", Near Peru Gate, Sadashiv Peth, Poona (2). (26-7-1939.)

676 GADRE, Maheshwar Janardan, Messrs. Maheshwar Gadre & Co., 1st Floor Chhaganlal Dulabb Jiwan Topiwala's Shop, Itwari, Nagpur City. (25-5-1937.)

495 GAGWANI, Palamsi Haridas, G.D.A., Messrs. Devidas Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (5-7-1935.)

675 GAI, Gushtasp Hormasji, G.D.A., P. O. Box No. 1157, Washermanpet, Madras. (22-5-1937.)

394 GANAPATHY, Nilakanta Iyer, B.A., G.D.A., Messrs. Kuppuswamy and Ganapathy, 113 Armenian Street, Madras. (4-6-1934.)

238 GANAPATHY, Tirumandangudi Visvanatha, G.D.A., C/o Dr. T. V S. Sastri, Tennore, Trichinopoly. (20-3-1933.)

66 GANAPATI IYER, Uttamapalayam Ramaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Karungalpalayam Extension, Erode. (20-2-1933.)

307 *GANDHI, Jeyshanker Amritlal, B.Com., G.D.A., Krishna Society, Ellis Bridge, Ahmedabad.

591 GANDHI, Minoo Naoroji, G.D.A., Bachan Manar, Plot No. 599, Matunga, Bombay. (8-6-1936.)

301 GANESIER, Tanjore Natesier, G.D.A., Messrs. S. Zaman & Co., 128 Phayre Street, Rangoon. (20-5-1933.)

125 GANGULI, Debendra Nath, Messrs. Ganguli, Mukherjee & Co., 20 Strand Road, Calcutta. (1-4-1933.)

115 GARGIEYA, Bhagwan Das, G.D.A., Messrs. B. D. Gargieya & Co., "Gargieya Niwas", Beawar. (1-4-1933.)

187 GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121 Esplanade Road, Fort, Bombay. (20-1-1933.)

292 GHOSH, Anil Kumar, G.D.A., 10 Old Post Office Street, Calcutta. (29-4-1933.)

401 GHOSH, Jitendra Kishore, B.Com., G.D.A., Messrs. J. K. Ghosh & Co., 98/4 Clive Street, Calcutta. (16-6-1934).

267 GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100 Clive Street, Calcutta. (3-4-1333.)

314 GHOSH, Siddhartha Kumar, B.Sc., F.S.A.A., 10 Old Post Office Street, Calcutta. (13-6-1933).

687 GHOSH, Sudhir Kumar, "Dipali", Waddell Road, Darjeeling. (26-7-1937.)

503 GIDWANI Pahilaj Hassasing, A.S.A.A., Messrs. P. H. Gidwani & Co., Safe Deposit Chambers, Dunolly Road, Karachi. (1-6-1936.)

224 GILL, Cyril, A.C.A., Messrs. Fraser & Ross, 17 Armenian Street, Madras. (1-4-1933.)

164 GNANANANDULU, Kappagantulu, G.D.A., 34 Godown Street, George Town, Madras. (18-1-1933.)

808 GOEL, Vishwa Nath, B.A., Com., Connaught Circus, Opp. Fire Brigade, New Delhi. (3-8-1939.)

425 GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17 Armenian Street, Madras. (2-11-1934.)

727 GOPALACHARY, Krishnaswamy, B.A., C/o Messrs. William Jacks & Co., Ltd., 37 Second Line Beach, Madras. (5-2-1938.)

159 GOPALAIAR, Kangayam Venkatanarayanaiyer, B.A., G.D.A., 14/123 Raja Street, Coimbatore. (18-1-1933.)

252 GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi & Ekambaran, 20 Thambu Chetty Street, George Town, Madras. (1-4-1933.)

748 GORAWARA, Atam Prakash, Messrs. P. N. S. Aiyer & Co., West End Buildings. The Mall, Lahore. (26-5-1938.)

544 GORDON, James Forrest Drummond, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (15-1-1936.)

410 GOSWAMI, Jotish Chandra, B.Com., G.D.A., 68-B Ananda Palit Road, Entally, Calcutta. (30-7-1934.)

588 GOVINDA RAJAN, Anekal Rameswway Iyengar, G.D.A., Messrs. C. C. Reddy & Co., Bellary. (19-5-1936.)

521 GRACIAS, Joseph Constant, G.D.A., Accountant, Administrator-General, Bombay. Old Customs House Road, Bombay. (4-12-1935.)

456 GRAY, Hugh Percival, C.A., Dibru-Sadiya Railway, Agent's Office, Dibrugarh (Assam). (25-2-1935.)

116 GUBBI, Nagoo Srinivas, G.D.A., Messrs. N. S. Gubbi & Co., Fort Chambers, Hamam Street, Fort, Bombay. (20-3-1933.)

743 GUHA, Bani Kanta, B.A., 10 Indra Roy Road, Bhowanipur, Calcutta. (13-5-1938.)

244 GUHA, Biswaranjan, G.D.A., Messrs. Guha & Guha, 21 Old Court House Street, Calcutta. (24-3-1933.)

568 GUHA, Brajes Chandra, B.Com., Messrs. B. Guha & Co., 5 & 6 Hare Street, Calcutta. (17-4-1936.)

584 GUHA, Pratul Chandra, G.D.A., Messrs. Guha & Guha, 21, Old Court House Street, Calcutta. (8-5-1936.)

694 GUHA, Sanjib Chandra, B.Sc., LL.B., A.S.A.A., Messrs. S. C. Guha & Co., E. 14/1, Elgin Mansion, 133, Dharamtolla Street, Calcutta. (9-9-1937.)

527 GUHA, Sudhir Chandra, B.A., G.D.A., Messrs. Chakravarti Ghosh, Guha and Co., Commercial House, 15, Clive Street, Calcutta. (4-5-1936.)

351 GUHA ROY, Dhirendra Nath, M.A., A.S.A.A., 8, Dalhousie Square, East, Calcutta. (23-10-1933.)

844 GULATI, Mulk Raj, B.Com., Hotu Singh Road, Lahore. (1-4-1940.)

737 GUPTA, Abani Bandhu, B.Sc., LL.B., A.C.A., Messrs. Gupta & Mitra, Windsor House, Mission Row Extension, Calcutta. (6-4-1938.)

274 GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., "Svarnasan", P. O. Bankipore, Patna. (29-5-1933.)

479 GUPTA, Jitendra Nath, B.A., G.D.A., P. O. Baranagore, Distt. 24-Parganas (Bengal). (16-5-1935.)

169 GUPTA, Jogendranath, M.A. (Com.), B.L., G.D.A., P. 314/1-A., Southern Avenue, Calcutta. (18-1-1933.)

342 GUPTA, Munshilal Chitramal, M.A., B.Com., A.S.A.A., Messrs. M. L. Gupta & Co., 15/134, Civil Lines, Cawnpore. (2-10-1933.)

624 GUPTA, Pravas Chandra, B.Sc., G.D.A., 55, Sree Gopal Mullick Lane, Calcutta. (5-10-1936.)

226 GUPTA, Ranjit Singh, G.D.A., Messrs. R. S. Gupta & Co., Chandni Chowk, Delhi. (1-4-1933.)

151 GUPTA, Sukh Nandan, B.Com., G.D.A., Messrs. S. N. Gupta & Co., Johri Bazar, Agra. (14-12-1932.)

10 GURPAL SINGH, A.S.A.A., Katra Ahluwalia, Amritsar. (30-8-1932).

734 GUTGUTIA, Kashinath, B.Com., A.S.A.A., Messrs. K. N. Gutgutia & Co., 1/B, Old Post Office Street, Calcutta. (3-3-1938.)

376 GUZDAR, Dinshaw Pesi, A.C.A., Oriental Government Security Life Assurance Co., Oriental Buildings, Esplanade Road, Bombay. (8-3-1934.)

444 HALDAR, Nagendra Nath, B.Sc., A.C.A., Kulti, Distt. Burdwan, E. I. Rly. (1-7-1936.)

29 HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (30-8-1932.)

667 HAQUE, Mohammad Ekramul, Lall Khan Dargah, Bhagalpore City. (22-6-1937.)

296 HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (25-9-1933.)

288 HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street, Coimbatore. (25-4-1933.)

526 HARIHARAN, Palghat Ramkrishna Iyer, G.D.A., Narasimharaja Mohalla, Mysore. (9-12-1935.)

509 HARTLEY, Kenneth John Harold, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (18-5-1936.)

792 HAWORTH, Philip Cunningham, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (4-4-1939.)

173 HEASMAN, Leslie George, A.C.A., P. O. Solan Brewery, Simla Hills. (22-3-1933.)

45 HEGDE, Palli Mahabala, G.D.A., Old Shedigudda Square, Kodialbail, Mangalore. (1-8-1932.)

5 HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24, New Delhi. (20-2-1933.)

133 HUTCHINSON, William, A.C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933.)

135 ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-4-1933.)

424 ITALIA, Hormasji Pirojsha, G.D.A., Messrs. Habib & Co., Pathatia Palace, Mohamed Ali Road, Bombay, 3. (29-6-1935.)

184 IRANI, Zal Rustam, A.C.A., 19-A, Alipore Road, Delhi. (1-4-1933.)

703 IYER, T. R. Kalyanarama, B.A., Messrs. P. N. S. Aiyar & Co., Karaikudi (Ramnad District). (26-10-1937.)

702 JAGADISAN, U. P., Messrs. Nataraja Iyer and Co., Kingsway, Secunderabad. (26-10-1937.)

549 JAGANNATH, Curpoor Varadachari, G.D.A., C/o Messrs. D. Roy & Co., Kashmere Gate, Delhi. (20-2-1936.)

236 JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, "Sudarsanam", R. S. Puram, Coimbatore. (20-3-1933.)

172 JAGDISH PRASAD, B.A., B.Com., C.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (20-2-1933.)

806 Jain, Des Raj, B.A., A.S.A.A., A.C.A., Messrs. D. Jain & Co., 30, Lakshmi Mansions, The Mall, Lahore. (18-7-1939.)

725 JAIN, Nem Chand, B.Com., 37, Thaterwara Street, Meerut City. (27-1-1938.)

420 JAIN, Thakar Das, G.D.A., Messrs. Vaish, Jain & Co., Shri Mahalaxmi Market, Chandni Chowk, Delhi. (4-10-1934.)

363 JAISWAL, Gaya Prasad, G.D.A., 64, Johnstonganj, Allahabad. (11-12-1933.)

643 JALUNDHWALA, Ramanlal Chhotalal, B.Com., A.S.A.A., Messrs. Batliboi and Purohit, Maneckjee Wadia Building, 125, Mahatma Gandhi Road, Fort, Bombay. (14-2-1936.)

636 JAMBUNATHAN, A. N., No. 186, Devaraja Mudali Street, Park Town, Madras. (24-11-1936.)

705 JASAVALA, Dosabhoy Jamshedji, Valanda's Haveli, Gandhi Road, Ahmedabad. (28-10-1937.)

83 JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy & Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (25-10-1932.)

364 JAYABALASUBRAMANIAN AIYAR, Krishnaswamy, G.D.A., Messrs. U. R. Ganapati & Co., "Mangala Vilas", Karungalpalayam Extension, Erode. (1-4-1934.)

827 JAYARAMAN, Ramchandra, B.Com., C/o Messrs. Price Waterhouse Peat & Co., B.-4, Clive Buildings, Calcutta. (4-12-1939).

278 JHA, Laxman Bala, B.Com., G.D.A., 84, Upper Chitpur Road, Calcutta. (15-4-1933.)

199 JOG, Bhaskar Damodar, B.A., G.D.A., Assistant Income-Tax Officer, Company's Circle, Central Govt. Buildings, Queen's Road, Bombay. (20-2-1933.)

130 JOHN, Kola, G.D.A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (25-11-1932.)

517 JOKHAKAR, Bhalchandra Dalpatram, B.Com., G.D.A., Messrs. B. D. Jokhakar and Co., 14, Hamam Street, Fort, Bombay. (7-11-1935.)

305 *JOLLY, William, M.A., A.C.A., Office of the Chief Auditor and Accountant, M. & S. M. Railway, Madras.

832 JOSHI, Dattatraya Damodar, [c/o D. D. Joshi & Co., 83, Navi Peth, Sholapur. (9-12-1939.)

270 JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-4-1933.)

796 JOSHI, Karsondas Ratanshi, Scindia Steam Navigation Co., Ltd., Agents the Scindia Steamship (Burma), Ltd., Rangoon. (15-4-1939.)

283 JOSHI, Vasantrai Bhavanishanker, G.D.A., Secretary, The Kawempe Cotton Co., Ltd., P. O. Box No. 118, Kampala, Uganda (British East, Africa). (28-6-1933.)

686 JUST, Arnold Hartman, A.C.A., Messrs. Price, Waterhouse, Peat and Co., B-4, Clive Buildings, Calcutta. (6-4-1938.)

287 KABRAJI, Dosabhoy Hiraji, B.A., G.D.A., A.S., A.A., "Earl's Court", 205, Marine Drive, Bombay. (23-4-1933.)

834 KALE, Purushottam Vinayak, B.A., LL.B., Messrs. Sorab S. Engineer & Co., 38, Hornby, Road, Fort, Bombay. (8-12-1939.)

468 KALISWARAN, S. 'Arkay House' Tank Road, Nungamakkam, Madras. (1-4-1935.)

851 KALYANASUNDARAM, P., 4, Bhagavantam Gupta Street, Thyagarayanagar, Madras. (25-6-1940.)

818 KALYANIVALA, Navoroji Rustamji, B.Com., G.D.A., A.S.A.A., Canteen Contractors Syndicate Ltd., Oriental Building, Mcload Road, Karachi (2-10-1939.)

820 KAMAT, Shamrao Damodar, G.D.A., Accountant, Ahmedabad Electricity Co., Ltd., Shahpur Road, Ahmedabad. (16-10-1939.)

124 KAMESWARA RAO, Dronamraju, B.A., G.D.A., Gopalaswamy Temple Street. Rajahmundry. (24-2-1933.)

327 KANGA, Jamshed Rustomji, G.D.A., Income-Tax Office, Central Govt. Building, Queen's Road, Bombay. (13-7-1933.)

470 KAPADIA, Framroze Pestonji, G.D.A., Aga Khan Building, Dalal Street Fort, Bombay. (1-4-1935.)

202 KAPADIA, Gopaldas Padamsey, B.Com., G.D.A., Messrs. G. P. Kapadia & Co., Hamam House, Hamam Street, Fort, Bombay. (1-4-1933.)

740 KAPADIA, Gordhandas Morarji, Messrs. G. M. Kapadia & Co., Tamarind House, Tamarind Lane, Fort, Bombay. (2-5-1938.)

767 KAPUR. Arjan Das. Messrs. A. D. Kapur and Co., Dinkara Building Burn Bastion Road, Delhi. (26-8-1938.)

268 KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14, Cooper Road, Lahore. (3-6-1933.)

189 KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (1-4-1933.)

322 KARANTH, Rama Krishna, G.D.A., 61. Sir Pherozeshah Mehta Road, Fort, Bombay. (7-7-1933.)

218 *KARMARKER, Narayan Dattatrya, G.D.A., Additional Special Auditor, Co-operative Societies, Bombay.

803 KETKAR, Chintaman Laxman, Harganga Mahal, Tram Junction, Dadar, Bombay. (17-6-1939.)

638 KEWALRAMANEY, Assandas Gurdassing, G.D.A., E/2, Sahtipur, Karachi (Sadar). (27-11-1936.)

525 KHANDELWAL, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P Khandelwal & Co., Temple Chambers, 6 Old Post Office Street, Calcutta. (7-12-1935.)

760 KHANNA, Kala Ram Messrs. Kala Ram, Khanna and Co., 30, Chamberlain Road, Lahore. (29-7-1938.)

713 KHANNA, Krishan Gopal, B.A., Messrs. K. G. Khanna & Co., Mackeson Road, Rawalpindi. (2-12-1937.)

132 KHANNA, Mulkh Raj, B.Sc. (Hons.) G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (1-4-1933.)

718 KHANNA, Padam Lal, A.C.A., Bannu Cantonment. (16-12-1937.)

472 KHANNA, Vishan Datt, G.D.A., Messrs. Khanna & Khosla, 9, Beadon Road, Lahore. (1-4-1935.)

54 KHANOLKAR, Dadaji Ramchandra, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Buildings, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932.)

723 KHARE, Ganesh Trimbak, Assistant, Messrs. Sharp and Tannan, Bank of Baroda Buildings, Apollo Street, Bombay. (30-6-1939.)

162 KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli Nagpur. (23-3-1933.)

142 KHARE, Vinayak Trimbak, G.D.A., Messrs. Khare & Co., Neptune Building, Hornby Road, Fort, Bombay. (1-4-1933.)

826 KHARWANDIKAR, Shankar Vishnu, B.Com., G.D.A., 304, Girgaon Road, Bombay 2 (21-11-1939.)

338 KHESHWALLA, Kaikhushroo Bhikhaji, G.D.A., Messrs. K. B. Kheshwalla & Co., 47, Medows Street, Fort, Bombay. (25-9-1933.)

282 KHINDRIA, Sohan Lal, G.D.A., Assistant Accounts Officer, P. W., D., Electricity Branch, Abbot Road, Lahore. (19-6-1933.)

620 KHOSLA, Balram, B.A., 9, Beadon Road, Lahore. (26-9-1936.)

19 KOTADIA, Laxmishanker Someshvar, G.D.A., No. 7, Luckmudass Street, Park Town, Madras. (30-8-1932.)

422 KRISHNAMACHARI, Madumbai Rajagopala, G.D.A., Internal Auditor O. & R. Rly. Employees' Co-operative Credit Society, Ltd., E. I. Rly. General Offices, Hazratgunj, Lucknow. (15-10-1934.)

432 KRISHNAMACHARI, Venkatapuram S., B.A., G.D.A. The All-India United Assurance Company, Limited, Hazratganj, Lucknow. (5-12-1934.)

462 KRISHNAMOORTHY, M.R., B.A., G.D.A., 3, Natarajapuram Street, (Madura, 18-3-1935.)

689 KRISHNAMOORTHY, S., G.D.A., 8, West Kadalangudi Street, Kumbakonam (S. India). (4-8-1937.)

679 KRISHNAMOORTHY, Sivar, 94, Srinivasapuram, Coimbatore. (7-6-1937.)

475 KRISHNAMURTHI, Anantha, G.D.A., 4, Kondi Chetty Street, G. T. Madras. (19-6-1936.)

110 KRISHNAMURTI, Codati, G.D.A., Messrs. C. Krishnamurti & Co., 33, Angappa Naicken Street, G. T., Madras. (17-12-1932.)

99 KRISHNAN, Alampallam Subramania Iyer, G.D.A., Messrs. Krishnan and Jog, Neptune Building, 166, Hornby Road, Fort, Bombay, (25-8-1932.)

68 KKISHNA RAO, Kopalley, G.D.A., Cocanada. (25-10-1932.)

389 KRISHANSWAMI, Coimbatore Ramchandra, G.D A., 57, Kothwalchavadi, Street, Saidapet, Chingleput Distt. (16-4-1934.)

235 KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, 5, Sambasivan Street, Thyagarayanagar, Madras. (20-3-1933.)

586 KRISHNASWAMI, Varadhachari, Messrs. Raman & Sarma, 44, Lingha Chetty Street, George Town, Madras. (11-5-1936.)

338 KSHIRSAGAR, Kanoba Srikrishna, G.D.A., Messrs. Birdy, Kanoba & Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort, Bombay. (21-9-1937.)

530 KULKARNI, Datto Bhaurao, G.D.A., Messrs. D. B. Kulkarni & Co., Belgaum. (27-12-1935.)

55 KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni and Khanolkar, Bell & Co.'s Building, Sir Pherojsha Mehta Road, Fort, Bombay. (14-12-1932.)

217 KUNCHITHAPATHAM PILLAI, Kattumannarkoil Muthukumara, G.D.A. 134, Mount Road, Madras. (1-4-1933.)

43 KUNDU, Balai Chand, B.S., G.D.A., P.-19, Kambuliatollah, Calcutta. (27-3-1933.)

185 †KUNJITHA PATHAM, Tiruppapuliyur Sadhu, B.A., G.D.A., Messrs Patham & Patham, 25-A, Thambu Cheety Street, Madras. (1-4-1933.)

343 KUPPUSWAMAYYA, Yanamandram, G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffar Syrang Street, G. P. O., Madras. (2-10-1933.)

755 KUPPUSWAMI, S., B.A., Messrs. M.N. Sambamurthi & Co., 30 Maharanombu Agraharam, Karaikudi (South India). (29-6-1938.)

359 KUPPUSWAMY IYER, Krishna, G.D.A., Messrs. Kuppuswamy and Ganapathy 113, Armenian Street, Madras. (11-12-1933.)

847 LAHA, Sudhir Chandra, M.S.C., C/o Calcutta Commercial Syndicate, 3/1, Mangoe Lane, Calcutta. (27-4-1940.)

670 LAKHIA, Chandraprasad Ratilal, B.Com., G.D.A., Messrs. Lakhia Desa & Co., Chaturbhuj Bhuvan, Gandhi Road, Ahmedabad. (6-5-1937.)

761 LAKSHMAIAH, Chimakurti Venkata, Messrs. Ch. V. Lakshmaiah & Co., Guntur. (1-8-1938.)

148 LAXMAN RAO, Krishnagir Venkoba, G.D.A., Arcot Sreenivasachary Street, Bangalore City. (1-4-1933.)

18 LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Appollo Street, Fort Bombay. (14-12-1932).

678 LOGANATHAN, Congeevaram Ratnavelu, G.D.A., 64, Varda Muthiappa Street, G. T., Madras. (7-6-1937.)

823 MADAN, Jamshed Burjor, A.S.A.A., 40, Ballygunge Circular Road, Calcutta. (25-10-1939.)

108 MADHUSUDHANA RAO, Kambhammettu, G.D.A., Messrs. Madhusudhana Rao & Co., Ellore. (31-8-1932.)

33 MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A.S. Madon & Co., 5, North Petty Staff Lines, Poona. (1-7-1932.)

738 MAHADEVA IYER, Tarakad Subramania, G.D.A., 28, Pilliar Kovil, Street, Triplicane, Madras. (11-4-1938.)

594 MAHADEVAN, Vedam, G.D.A., Messrs. V. Mahadev & Co., Subedarpet Nellore. (27-6-1936.)

416 MAHALINGAM, Vaidyanatha G.D.A., C/o Methodist Mission, Medak Nizam's Dominions, via Akanapett, N. S. Ry. (1-10-1934.)

70 MAITRA, Phanindra Bhusan, B. Com., G.D.A., Messrs. P. B. Maitra & Co., P. O. Bankipore, Patna. (1-8-1932.)

849 MAJUMDAR, Hirendra Mohan, M.Sc., B.L. A.S.A.A., C/o. Messrs. H.M. Majumdar & Co., 8, Old Post Office Street, Calcutta. (17-6-1940.)

699 MAJUMDAR, Nilratan, B.Sc., 65/2, Mirzapore Street, Calcutta. (22-10-1937.)

455 MAJUMDAR, Upendra Chandra, B.Sc., G.D.A., Messrs. Das and Majumdar, 8, Dalhousie Square, Calcutta. (20-2-1935.)

129 MAJUMDER, Narendra Kumar, M.A. G.D.A., Registrar of Joint Stock Companies, Bengal, 3, Government Place, West, Calcutta. (20-2-1933.)

607 MAJUMDER, Rabindra Nath, B. Com., 7, Old Post Office Street, Calcutta. (8-8-1936.)

408 MAJUMDER, Ramesh Chandra, B.Sc., G.D.A., 153, Dharmtalla Street, Calcutta. (21-7-1934.)

793 MALHOTRA, Baldev Raj, B. Com. (London), A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (4-4-1939.)

610 MALHOTRA, Khushhal Chand, Messrs. K. C. Malhotra & Co., 10, Nisbat Road, Lahore. (14-8-1936.)

294 MALHOTRA, Puran Chand, A.S.A.A., Messrs. S. B. Billimoria & Co., 19, Dinga Singh Buildings, The Mall, Lahore. (1-6-1933.)

250 MALIK, Tara Chand, B.A., G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-4-1933.)

435 MALOOR, Rama Krishna, G.D.A. A.S.A.A., 2095, Shubrick Street, Secunderabad. (15-11-1934.)

167 MANDRE, Shama Rao, M.A., B. Com., F.S.A.A., Messrs. S.R. Mandre & Co., 5, Gandhi Nagar, Bangalore. (18-1-1933.)

663 MANDRE, Dr. Subbarao Gnanobarao B.A., Ph. D., A.S.A.A., C/o Messrs. S. G. Mandre & Co., Victoria Building, Parsi Bazar Street, Fort, Bombay. (7-4-1937.)

710 *MANDVIWALLA, Nariman Ruttonji, A.S.A.A., Fern House, 13, Colaba Causeway, Bombay, 1.

152 MANKESHWAR, Krishna Khanderao, G.D.A., Messrs. K.K. Mankeshwar & Co., Kingsway, Nagpur. (20-2-1933.)

141 MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opp. Fuvara, Gandhi Road, Ahmadabad. (1-4-1933.)

585 MARSHALL, Gordon Sheils Walker, C.A. Messrs. Fraser & Ross, 17, Armenian Street, Madras. (9-1-1936.)

730 MASTER, Jehangir Bomanshah, 49, Parsi Colony, Karachi. (9-2-1938.)

81 MASTER, Nariman Fakirji, A.S.A.A., 265, Bowbazar Street, Calcutta. (25-8-1932.)

741 MATHEW, Kandathil Mathula, B.A., A.C.A., Assistant Controller of Accounts, Tata Iron and Steel Co., Limited, Jamshedpur. (4-5-1938.)

604 MATHRUBUTHAM, Lalgudi Seshasayee, Messrs. Fraser & Ross 17, Armenian Street, Madras. (20-7-1936.)

757 MATHUR, Jagdish Chandra, 1103, Egerton Road, Delhi. (11-7-1938.)

828 MAULIK, Jagat Bhandhu, B. Com., 1, Ashutosh Sil Lane, P. O. Amherst Street Calcutta. (7-12-1939.)

671 MAZUMDAR, Satis Chandra, B.A., G. D. ., 17/2, Jhamapukar Lane, Calcutta. (7-5-1937.)

658 MEHENDALE, Bhaskar Anant, G.D.A., Mess s. Sharp and Tannan, Bank of Baroda Building, Appollo Street, Bombay. (7-6-1939.)

812 MEHER HOMJI, Kaikhushroo Rustomji, G-D.A., "Hormuzd Mansion" Bai Motibai Street, Tardeo Road, Grant Road, Bombay. (23-8-1939.)

746 MEHRA, Jagat Mohan, B. Com., Messrs. J. M. Mehra & Co., Mansa Ram Street, Chamberlain Road, Lahore. (26-5-1938.)

222 †MEHRA, Pirthi Raj, G. D. A. Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi (1-4-1933.)

524 MEHRR, Puranchand, Messrs. P. N. S. Aiyar & Co., Katra Ahluwalia, Amritsar. (6-12-1935.)

587 MEHTA, Balchand Maganlal, G. D. A. Messrs. B. M. Mehta & Co., 41. Medows Street, Fort, Bombay. (19-5-1936.)

510 MEHTA, Bhaidas Manilal, G. D. A., Reid Road, Ahmedabad. (15 11-1935.)

234 MEHTA, Hoshang Navroji, B. Com., G. D. A., Messrs. Mehta Dhanbhoora & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay. (20-3-1933.)

485 MEHTA, Pallonji Naswanji A. S. A. A., Messrs. Rustomji N. Mehta & Co., 37, Hamam Street, Fort, Bombay. (1-10-1937.)

59 MEHTA, Ramprasad Chimanlal, F.S A..A, Jariwala Building, Huges Road, Bombay, 7. (1-8 1932.)

507 MEHTA, Ratanlal Maneklal, G.D.A., Messrs. Nagindas and Maneklal, 35, Maldon House, Marine Lines, Bombay. (23-4-1936.)

781 MELLEGATTI, Gopalkrishna Venkatesh, B.A., Messrs. G. V. Mellegatti, & Co., Mangalwar Peth, Dharwar. (28-12-1938.)

695 MENON, M. Krishnan Kutty, G.D.A., "Krishnan Nivas", Bilathikulam Road, P. O. Eranhipalam, Calicut (Malabar.) (13-9-1937.)

579 MENON, Thrikandyur Karunakara, B.A., G.D.A., Messrs. P. K. Menon & Co., P. O. Puthiyara, Calicut (Malabar.) (4-5-1936.)

309 MERCHANT, Minocher Hiraji, G.D.A., Messrs. M. H. Merchant & Co., 14, Hamam Street, Fort, Bombay. (10-7-1933.)

625 MINAKSHISUNDARAM, Tinnaneri Chinnaswami, B.A., 17-A, Armenian Street, Madras. (5-10-1936.)

644 *MIRZA, Jehangir Nadirshaw, G.D.A., 12-A, Esplanade Road, Camp, Aden.

809. MISTRY, Gustad Phirozshaw, Moon Light Buildings, 134, Church Gate, Reclamation, Fort, Bombay. (3-8-1939.)

240 MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (1-4-1933.)

14 MITCHELL, David, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933.)

488 MITRA, Brindaban Chandra, G.D.A., 9, Townshend Road, Bhowanipore, Calcutta. (1-7-1936.)

645 MITRA, Dhirendra Krishna, G.D.A., Mithapore, Patna. (26-12-1936.)

744 MITRA, Kasi Sankar, M.B.E., B.A., A.S.A.A., Secretary, Medical College Hospitals, 48, Raja Nobo Kissen's Street, Calcutta. (14-5-1938.)

688 MITRA, Nirmal Kumar, B.A., G.D.A., 17, Convent Road, Entally, Calcutta (26-7-1937.)

398 MITRA, Pravat Kumar, B.Sc., A.S.A.A., Stephen House, Dalhousie Square, Calcutta. (10-7-1934.)

497 MITRA, Sailendra Nath, B.Sc., B.Com., (Lond.), A.C.A., Messrs. Gupta and Mitra, Windsor House, Mission Row Extension, Calcutta. (10-7-1935.)

349 MITRA, Sudhansu Kumar, B.Com., G.D.A., 1/6, Rupchand Mukherji Lane, Bhowanipur, Calcutta. (23-10-1933.)

15 MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mittar & Co., 84 A, Clive Street, Calcutta. (1-7-1932.)

60 MODI, Behramji Manekji, B.Com., F.S.A.A., Registrar of Joint Stock Companies, 10, Nicol Road, Ballard Estate, Bombay. (25-10-1932.)

476 MODY, Nowroji, Rustamji, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (13-4-1935.)

182 MOHAN, Bhola Nath, G.D.A., Messrs. Mohan & Co., Lalbagh, Lucknow. (18-1-1933.)

528 MOITRA, Debendra Lal, G.D.A., Messrs. Roy, Choudhary & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (14-12-1935.)

356 MUDALIAR, Manicka Kandaswamy, G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (22-12-1933.)

61 MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buldings, Calcutta. (1-8-1932.)

8 †MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (1-7-1932.)

6 MUKERJEE, Monmotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street (2nd floor), Calcutta. (Died on 11-7-1940.)

7 MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, (2nd floor), Calcutta. (1-7-1932.)

323 MUKHERJEE, Bhupendra Narayan, B.Com., G.D.A., 8/2, Hastings Street, Calcutta. (6-8-1933.)

362 MUKHERJI, Anup Krishna, B.Com., G.D.A., Messrs. Ganguli, Mukherjee & Co., 20, Strand Road, Calcutta. (15-1-1934.)

369 MUKHERJI, Prafulla Kumar, G.D.A., Messrs. Ganguli, Mukherjee & Co. "Nilkutir", Gaya (Bihar). (24-2-1934.)

205 MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (20-3-1933.)

794 MUKHOPADHYAY, Amarnath, 12, Dalhousie Square, Calcutta. (11-4-1939.)

329 MUKHOPADHYAY, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (17-7-1933.)

393 MUKHOPADHYAY, Sashadhar, G. D.A., Examiner of A unts, Office of the Registrar, Joint Stock Cos., Bengal, 3, Govt. Place, West, Calcutta. (27-6-1935.)

493 MUKHOPADHYAY, Sushil Kumar, G.D.A., 28, Baboo Ram Sil's Lane, Bowbazar Street, Calcutta. (27-6-1935.)

697 MUTHUKUMARASWAMI, T., Kattuchery, Tranquebar. (8-10-1937.)

313 MUTHUSWAMY, Krishnaswamy Iyer, G.D.A., Accountant, The Mysore Sugar Co., Ltd., Mandya (Mysore State). (7-6-1933.)

232 NACHADALINGAM, Arumugam, G.D.A., 79, Mela Chetti Street, Madura. (20-3-1933.)

105 NAGANATHAN, Nurani Anantanarayana, G.D.A., 338, Dalhousie Street, Rangoon. (25-8-1932.)

414 NAIDU, Bhandi Bakthavatsalu, B.A., G.D.A., 15, Aravamudu Garden Street, Egmore, Madras. (28-8-1934.)

212 NAIDU, Perambati Munuswami Varatharajulu, G.D.A., Messrs. P.M.V. Naidu & Co., No. 65 Lloyds Road, Royapettah, Madras. (28-2-1933.)

88 NAIK, Khandubhai Manibhai, G.D.A., National Insurance Building, 7, Council House Street, Calcutta. (25-10-1932.)

406 NAIR, Chathukkat Karunakaran, G.D.A., Keeramkulangara, Trichur (Cochin State). (30-6-1934.)

36 NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindlie Chambers, 6, Hastings Street, Calcutta. (1-7-1932.)

731 NAOROJI, Rustam Ratanshaw, Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (3-3-1938.)

716 NARASIMHA RAO, Narkadamilly Lakshmi, Proddatur (Cuddapah District). (9-12-1937.)

71 NARASIMHAM, Gullapalli Lakshmi, G.D.A., 317, Lingha Chetty Street, P. O. Box No. 1295, Madras. (17-12-1932.)

711 NARASIMHAN, Appukkudal Venkatasubbier, B.A., 102, Big Street, Triplicane, Madras. (2-12-1937.)

541 NARASIMHAN, Kasturi Varadachari, M.A., No. 7, Rangaraj Mansions, Barracks Road, Vellore. (13-1-1936.)

102 NARAYAN, Venkataramaiyer Anantha, G.D.A., Sambandam Road, R. S. Puram, Coimbatore. (12-1-1933.)

375 NARAYANA AIYAR, Thalaivur Subramania, G.D.A., "Lalitha Sadan" 4, Bhagavantham Gupta Street, Thyagarayanagar, Madras. (7-3-1934.)

601 NARAYANAMURTHY, Yanamandram, Accountant, Madras Race Club, Guindy, P. O. Saidapet, Madras. (10-7-1936.)

275 NARAYANAN, Sivasailam, G.D.A., 27, West Chitrai Street, Madura (5-7-1933.)

109 NARAYANASAMY, Krishnasamy, G.D.A., 22, Kiledar Street, P. O. Teppakulam, Trichinopoly. (25-10-1932.)

24 NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., 154, Gunfoundry Road, Hyderabad Deccan. (1-4-1933.)

600 NATARAJAN, V., 8, Babu Rajendra Prasad Street, Mambalam West, Thyagarayanagar, Madras. (10-7-1936.)

144 NATESAN, Gopalakrishna Iyer, G.D.A., 22, Dabir Middle Street, Kumbakonam. (1-4-1933.)

780 *NATHAN, Bension, 752, Daisy Street, Cincinnatus Town, Karachi. (Sadar.)

778 NAYAR, Kolazhi Krishnan, Messrs. K. K. Nayar and Co., Andathode, Ponani (South Malabar). (8-12-1938.)

380 NATHANIEL, William, G.D.A., Messrs. William and Co., 1, Bunder Street, George Town, Madras. (1-4-1934.)

177 NAVDER, Darabsha Nusserwanji, B.Com., G.D.A., F.S.A.A., Messrs. D. N. Navder & Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort Bombay. (20 3 1933.)

742. NEELAKANTAN, E.S., 64, Perambur Barracks Road, Vepery, Madras. (4-5-1938.)

121 NISSIM, Meyer Maurice, G.D.A., Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (17-12-1932.)

691 NISSIM, Nuriel James, Messrs. M. M. Nissim & Co., Lakshmi Building, Sir Pherozshah Mehta Road Fort, Bombay. (11-8-1937.)

726 OGG, Ian Maclean, M.A., C.A., Messrs. A. F. Ferguson and Company, G. P O. Box No. 24, New Dehli. (5-2-1938.)

221 OKA, Ganesh Mahadeo, G.D.A., Messrs. G. M. Oka & Co., 180, Budhwar Peth Laxmi Road, Poona, 2. (20-3-1933.)

74 ORR, James, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (1-4-1933.)

153 PAGDIVALA, Kaikobad Nusservanji, B.Com. G.D.A., F.S.A.A., Messrs. K. N. Pagdivala & Co., Lalgir Chambers, Tamarind Lane, Bombay. (14-12-1932.)

708 PAMPA RAO, Ransubhe Narasingrao. Messrs. R. N. Pampa Rao & Co., Raichooti Buildings, Adoni (District Bellary). (5-11-1937.)

654 PANCHANADAM, Kalpathi Viswanatha Iyer, Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (22-1-1937.)

299 PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania Panday & Bajan, Navsari Building, Hornby Road, Fort, Bombay. (7-7-1935.)

628 PANDYA, Ambalal Chhaganlal, 106, China Bazar Road, G. T., Madras. (16-10-1936.)

3† PANDYA, Rai Badadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (1-7-1932.)

22† PANDYA, Sattya Vant, G.D.A. Messrs. Basant Ram & Sons, Kaiser Bagh Circus, Lucknow. (1-7-1932.)

390 PANDYA, Vidya Sagar, 19-C, Daryaganj, Delhi. (18-4-1934.)

381 PANIKKAR, Rakkanath Achutha, G.D.A., 'Rakkanath Sarswathi Vilas', Tattamangalam, (*Via*) Palghat, South Malabar. (1-4-1934.)

72 PARAMASIVAN, Subramania, B.A., G.D.A., Santhibhawan, Chalapuram, Calicut. (1-8-1932.)

548 PARAMESWARAN, Aiyalam Sundaram B.A., G.D.A., Messrs. Pierce Lesile & Co., Ltd., Cochin. (30-1-1936.)

404 PARASURAMA IYER, Trichur Subramania Iyer, B.Com., G.D.A., Superintendent, Office of the Accountant-General, Bengal, Calcutta. (19-6-1936.)

387 PAREKH, Abhechand Premchand, Mesrrs. S. R. Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (12-4-1934.)

768 PAREKH, Chandrakant Vithaldar, C/o Messrs. Devidas Vithaldas & Co. Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (6-9-1938.)

64 PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithal-, das & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (1-4-1933.)

433 PARIKH, Shantilal Ranchodlal, G.D.A., Messrs. S. R. Parikh & Co., Podar Chambers, 109, Parsee Bazar Street, Fort, Bombay. (15-11-. 1934.)

664 PARMAR, Devchand Hargovind, G.D.A., 201, Princess Street, Kesai Building, Bombay. (11-4-1937.)

665 PARNANDI, Ram Mohun Rao, C/o The National Insurance Co., Ltd., 7, Council House Street, Calcutta. (12-4-1937.)

774 PARTHASARATHI, Negapatam Rengaswami Aiyanagar, B.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (23-11-1938.)

421 PARTHASARATHI, Pranknsam, G.D.A., Berhampur (Ganjam District (11-12-1934.)

2 PATEL Chaturbhai Shankarbhai, B.Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (1-4-1933.)

445 PATEL, Haribhai Ashabhai, G.D.A., Messrs. Haridas & Co., 105, Apollo Street, Fort Bombay. (14-1-1935.)

136 PATEL, Jehangir Hormusji, G.D.A., F.S.A.A., Tower House, Dadyseth Road, Chaupathy, Bombay. (25-11-1932.)

782 PATEL, Mahijibhai Gulabbhai, Messrs. Dalal and Shah, 49, Appollo Street, Fort, Bombay. (14-1 1939.)

551 PATEL, Manibhai Ishwarbhai, B.Com., G.D.A.. Income Tax Officer, Satara District, Satara. (1-7-1937.)

459 PATELL, Jehangir Jamsetji, C/o The Western India Authomobile Association, India Merchants' Chamber, Near Churchgate Reclamation, P. O. Box 211, Bombay. (15-1-1936.)

632 PAUL, Chandrakanta, B.Com., G.D.A., 46-B, Amherst Street, Calcutta. (11-11-1936.)

261 PAVRI, Phiroz Rustamji, G.D.A., Messrs. Chandabhoy & Jassoobhoy Gus'ad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (1-4-1933.)

86 PAYMASTER, Dhanjishaw Ratanji, B.A., L.L.B. F.S.A.A., 217, Delisle Road, Bombay, No. 13. (20-3-1933.)

117 PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Bilimoria & Co., 113, Esplanade Road, Bombay. (17-12-1932.)

649 PITHAWALLA, Bomanshaw Munchershaw, G.D.A., 405/2, Ardeshir Irani Road, Poona, 2. (8-2-1937.)

669 POLISHWALA, Nariman Ardeshir, G.D.A.. 280, Bhiwandiwala House, Lohar Street (West) Dhobi Talao, Bombay. (3-5-1937.)

321 PRASADA RAO, Cheruvu, G.D.A., Main Road, Vizagapatam. (3-8-1933)

427 PRICE, Ronald Geoffery Noel, B.Sc., (Lond.), A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (2-11-1934.)

63 PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town, Madras. (12-1-1933.)

545 PYE, John Mitchell, A.S.A.A., Royal Exchange, 2, Clive Street, Calcutta. (21-3-1936.)

255 QUADRI, Saiyid Saghir Ali, G.D.A., Messrs. S. Rasool & Co., Katra Allah Diya, Chandni Chowk, Delhi. (1-4-1933.)

712 RAI, Raghu Nath, Messrs. S. P. Chopra & Co., 14, Dinga Singh Building, The Mall, Lahore. (2-12-1937.)

40 RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113. Esplanade Road, Bombay. (25-10-1932.)

107 RAIJI, Parikshit Maganrai, B.A., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (25-10-1932.)

194 RAJAGOPAL, Nallam Chakraverthi, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (20-2-1933.)

442 RAJAGOPALAN, Conjeevaram, G.D.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (9-8-1935.)

709 RAJAGOPALAN, Srinivasayyar, G.D.A., 24-B, Subramania Mudaly Street, Purasawalkam, Vepery, Madras. (6-11-1937.)

207 RAJAGOPALAN, Tiruvadi Swaminatha, M.A., G.D.A., Messrs. P. N. S. Aiyar & Co., Colombo. (1-4-1933.)

106 RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany and Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (1-4-1933.)

160 RAJAN, Nallam Chakaravarthi, G.D.A., 9/875, Variety Hall Road, Coimbatore. (1-4-1933.)

777 RAJANNA, Bodapati, 117, Armenian Street, Madras. (7-12-1938.)

317 RAJARAM, Krishnaswamy, G.D.A., P-40, Raja Basant Roy Road, Calcutta. (29-12-1934.)

553 RAJARATNAM, Kannandahalli V., G.D.A., 18, Errabalu Chetty Street G. T., Madras. (26-3-1936.)

407 RAMACHANDRA IYER, G.S., G.D.A., Kalpathy, Palghat, South Malabar. (2-7-1935.)

574 RAMACHANDRA IYER, T.S., M.A. (Com.), A.S.A.A., 45, Guruvappa Chetty Street, Chintadripet, Madras. (21-4-1936.)

514 RAMACHANDRA RAO, Kuchimanchi, G.D.A., Rajamundry, East Godavari District (Madras Province). (28-10-1935.)

585 RAMACHANDRA RAO, Pottury, B.A., G.D.A., Messrs. P. Ramachandra Rao and Co., Arundelpet, Guntur (Madras Province). (11-5-1936.)

758 RAMACHANDRAN, S., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (16-7-1938.)

559 RAMACHANDRIAH, Vedam, G.D.A., C/o The Donation Union Link on Railways, 47, Cockburn Road, Bangalore. (24-3-1936.)

720 RAMAKRISHNA AIYAR, K. Sivaram Krishnaiyar, Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (17-12-1937.)

622 RAMAKRISHNAN, Chathapuram Sahasranama, B.A., G.D.A., Messrs. Karikar and Suri, 12, Thambu Chetty Street, G. T., Madras. (1-10-1936.)

683 RAMAKRISHNAN, Mathur Sankaraier, G.D.A., No. 5, Madhavapuram, Mylapore, Madras. (5-7-1937.)

97 RAMANATHAN, Aringunnam Neelakanta, G.D.A., Messrs. A. N. Ramanathan & Co., 257, Sparks Street, Rangoon. (25-8-1932.)

839 RAMANUJA RAO, Ganginedy Venkata, B.A., Messrs. Brahmayya & Co., Bezwada. (23-1-1940.)

373 RAMARATNAM, Venkatarama, G.D.A., Abhirampuram, 4th Street, Bheemannapet, Mylapore, Madras. (31-1-1934.)

96 RAMASUBBA AIYAR, Alvarkurchi Venkatasubbaiyar, B.A., G.D.A., A.S.A.A., Secretary, Port Commmissioners, Chittagong. (25-10-1932.)

211 RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (28-2-1933.)

227 RAMASWAMI AYYANGAR, Asur, B.Com., G.D.A., "Dayasadan", North Road, P. O. Basavangudi, Bangalore. (1-4-1933)

384 RAMASWAMY, Cadambi Venkatachar, M.A., G.D.A., Y. M. I. A. Buildings, Armenian Street, Madras. (1-4-1934.)

289 RAMASWAMY, Mandakolathor Subramonia, B.A., G.D.A., Accountant, Messrs. T. Stanes & Co., Ltd., Coimbatore. (1-4-1934.)

513 RAMASWAMY, Venkatachala, B.A., G.D.A., 23, Ekambareswarer Agraharam, Park Town, Madras. (28-10-1935.)

765 RAMDHYANI, Badarinarayan Kalkunte, B.Sc., 575, Jame-Jamshed Road, Bombay, 19. (16-8-1938.)

657 RANE, Deoram Rango, B.Com., Messrs. D. R. Rane & Co., Jalgaon, East Khandesh. (8-2-1937.)

341 RANGANATHAN, Sambasiva, B.A., G.D.A., 6/12, Jail Road, Coimbatore. (2-10-1933.)

171 RANGANATHAN, Soundararaja, G.D.A., Messrs. S. Ranganathan & Co., 2, Kondi Chetty Street, Madras. (27-3-1933.)

400 RANGASWAMY IYENGAR, Sitaram, G.D.A., Messrs. S. R. Swamy & Co., 61-A, South Raja Street, Tuticorin. (21-5-1934.)

471 RAO, Adige Umanath, B.A., D.G.A., Jail Road, Mangalore. (1-4-1935.)

448 RAO, Bagade Shanthanam, B.A., G.D.A., Codialbail, Mangalore. (14-1-1935.)

810 RAO, Upadrasta Suryanarayana, G.D.A., Messrs. V. K. Upadrasta & Co., Bezwada, Madras Province. (3-8-1939.)

143 RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (20-2-1933.)

77 RAY, Amiya Nath, A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933.)

163 RAY, Basanta Kumar, B.Sc., G.D.A., 18, Mangoe Lane, Calcutta. (18-1 1933.)

582 RAY, Ramaprasad, A.C.A., 7, Sreemohan Lane, Kalighat, Calcutta. (4-5 1936.)

76 RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray & Ray, 6, Church Lane, Calcutta. (1-4-1933.)

438 RAY MOULIK, Anindya Kumar, B.Sc., G.D.A., Messrs. Ray Moulik & Co., 14, Clive Street, Calcutta. (12-12-1934.)

295 READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (18-6-1933.)

69 REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (1-4-1933.)

631 REID, James Theodore, C.A., Messrs. Ford, Rhodes & Parks, Bank of Baroda Building, Apollo Street, Bombay. (27-10-1936.)

417 RELLAN, Balkishan Mohirmal, G.D.A., Messrs. B. M. Rallan & Co., Basant Bhavan, Railway Road, Lahore. (3-10-1934.)

237 RENGASWAMI, Melappalaiyam Sudarsan, B.A., G.D.A., Messrs. M. S. Krishnaswami & Jagannathan, Tennore, Trichinopoly. (20-3-1933.)

140 ROSS, William David, C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 90, Karachi. (22-2-1933.)

626 ROWE, David Leslie Vivian, A.C.A., 12, Mission Row, Calcutta. (10-10-1936.)

357 ROWE, Wunnava Venkatappa, G.D.A., Messrs. Rowe and Pal, Berhampore (District Ganjam). (8-11-1933.)

31 ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1-B, Old Post Office Street, Calcutta. (1-4-1933.)

567 ROY, Amiya Mohan, B.Sc., A.S.A.A., 14-2, Clive Row, Calcutta. (15 4-1936.)

745 ROY, Anil Kumar, B.A., Messrs. A. K. Roy and Co., 1-B, Old Post Office Street, Calcutta. (26-5-1938.)

190 ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (20-3-1933.)

766 ROY, Bhupendra Mohan, M.A., A.S.A.A., Connaught Circus, New Delhi. (19 8 1938.)

772 ROY, Bimala Prasad, B.A., B.L., P. 139, Janak Road, Kalighat, Calcutta. (29-10-1938.)

265 ROY, Dilbag, B.A., A.S.A.A., Messrs. D. Roy & Co., Kashmere Gate, Delhi. (1-4-1933.)

449 ROY, Hari Prosanna, B.Sc., G.D.A., Messrs. Roy Chowdbury & Moitra Temple Chambers, 6, Old Post Office Street, Calcutta. (28 1 1935.)

483 ROY, Jitendra Mohan, G.D.A., Messrs. J.M. Roy & Co., 14, Clive Street, Calcutta. (18-5-1935.)

872 ROY, Kiron Bihari, B.Sc., A.SA.A., 63, Monoharpukar Road, Calcutta. (28-6-1940.)

815 ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (13-10-1933.)

779 ROY, Rathindra Nath, B.Com., 11-A, Nandan Road, Bhawanipur, Calcutta. (14-12-1938.)

799 ROY, Satyabrata, A.S.A.A., Messrs. A. C. Roy & Co., 2, Royal Exchange Place, Calcutta. (8-5-1939.)

821 ROY, Satyendra Chandra, B.Sc., Messrs. Price Waterhouse, Peat & Co., B-4, Clive Buildings, Calcutta. (18-10-1939.)

447 ROY CHOUDHURY, Jyotirindra Nath, G.D.A., Messrs. Banerjia, Roy, Choudhury, & Co., 10, Old Post Office Street, Calcutta. (14-1-1935.)

454 ROY CHOWDHURY, Kshitish Chandra, G.D.A., Messrs. K. C. Roy, Chowdhury & Co., 12, Dalhousie Square, East, Calcutta. (15-2-1935.)

358 ROY CHOWDHURY, Kumarchandra, B.Sc., G.D.A., Messrs. Roy, Chaudhuri & Moitra, Temple Chambers, 6, Old Post Office Street, Calcutta. (9-11-1933.)

402 RUDRA, Asit Baran, B.Sc., B.L., G.D.A., Messrs. Paul & Rudra, Nutanpara Jalpaiguri. (30-6-1934.)

804 SACHDEV, Satindar Nath, Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (17-6-1939.)

276 SADAR, Shaikh Hussain, G.D.A., Bhiwandiwala Building, Null Bazar Sandhurst Road, Bombay. (12-4-1933.)

751 SAHA, Asutosh, B.Sc., Messrs. Fitch and Co., Ltd., Mussoorie (U. P.). (18-6-1938.)

452 SAHA, Gopal Chandra, B.Sc., G.D.A., P. 14, Scheme No. XXXIII Lansdown Road Extension, Kalighat, Calcutta. (17-2-1937.)

589 SAHAI, Vishnu, B.A., A.S.A.A., Messrs. V. Sahai & Co., Connaught, Circus (Opp. Irwin Road), New Delhi. (27-5-1936.)

246 SAHGAL, Amrit Lal, B.A.. LL.B. (Hons.), A.C.A, Assistant Secretary to the Government of India, Department of Commerce and Secretary, Indian Accountancy Board, New Delhi. (1-4-1933.)

690 SAIN, Jogesh Chandra, M.A., B.L., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (4-8-1937.)

281 SAMBAMURTI, Melakkaveri Natesa Iyer, B.A., F.S.A.A., Messrs. M. N. Sambamurti & Co., 6/10, Maharnombu Agraharam, Karaikudi (S. India). (2-9-1933.)

816 SAMBANDAMURTHY, A. C/o Messrs. Murthy & Co., Kingsway, Secunderabad. (2-10-1939.)

499 SAMBIAH, Kannappady Sitharama, G.D.A., 45, Lansdown Terrace, Kalighat, Calcutta. (30-7-1934.)

405 SANKARAN, G., G.D.A., Messrs. Rajamany and Sankaran, First Agraharam, Salem. (18 6-1934.)

411 SANKARAN, Natesa, G.D.A., Messrs. Sankaran & Rahman, 7, Kandi Chetty Street, G. T., Madras. (30-7-1934.)

150 SANKARAN, Venkatramier, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., West End Buildings, The Mall, Lahore. (14-12-1932.)

500 SANYAL, Nripendranath, B.Sc., G.D.A., Messrs. N. Sarkar & Co., 17, Mangoe Lane, Calcutta. (1-8-1935.)

396 SARKAR, Kshitish Chandra, B.Com., G.D.A., Messrs. K. C. Sarkar & Co., 75/1, Stephen House, Calcutta. (9-5-1934.)

73 SARKAR, Narendranath, M.A., F.S.A.A., "Archana", Archana Avenue Naktala, P. O. Garia, Distt. 24-Parganas (Bengal). (1-7-1937.)

621 SARKAR, Sudhindra Nath, B.Sc., G.D.A., 18, Beadon Street, Calcutta. (28-9-1936.)

28 SARMA, Ganapathy Ramachandra, G.D.A., "Munoranjuni", No. 25, St. John's Road, Bangalore. (30-8-1932.)

118 SARMA, Viswanadham Bhascara Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932.)

112 SARMA, Viswanadham Sundra Siva Rama, G.D.A., Messrs. Sarma & Co., Aryapuram, Rajahmundry. (17-12-1932.)

564 SAROVAR, Vasudevarao Devanahalli, G.D.A., D. V. Sarovar & Co., Bellary. (1-4-1936.)

196 SASTRI, Chavli Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras. (1-4-1933.)

846 SATYAVADI, Kapoor Chand Jayna, B.A., 958, Nai Wara, Delhi. (22-4-1940.)

80 SEN, Chitta Ranjan, B.Sc., G.D.A., Messrs. C. R. Sen, & Co., 4, Clive Ghat Street (3rd floor), Calcutta. (25-8-1932.)

304 SEN, Jitendranath, A.S.A.A., 5, Hastings Street (Top Floor), Calcutta. (22-5-1933.)

560 SEN, Prabhat Kumar, A.C.A., Messrs. Sur & Sen, 1 B, Old Post Office Street, Calcutta. (25-3-1936.)

311 SEN, Santosh Kumar, A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (13-7-193.3)

606 SEN GUPTA, Sitala Charan, M.A., G.D.A., 10, Old Post Office Street, Calcutta. (31-7-1936.)

536 SEN GUPTA, Sudhansu Mohan, B.Sc., G.D.A., Messrs. S. M. Sen Gupta, & Sons, 10, Hastings Street, Calcutta. (9-1-1936.)

208 SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (1-4-1933.)

95 SEN GUPTA, Surendra Nath, G.D.A., Sen Buildings, Purana Paitan, Ramna, Dacca. (1-4-1933.)

120 SESHADRI, Mathur Sankarayyar, B.A., G.D.A., Parli (South Malabar). (17-12-1932.)

642 SESHADRI, Samudram Subrayer, G.D.A., Messrs. Rowe and Pal, 113, Armenian Street, G. T., Madras. (12-12-1936.)

340 SESHAN, Ramaswamiier, G.D.A., 31, West Avanimoola Street, Madura. (13-9-1933.)

326 SETH, Parmeshwari Das, B.A., G.D.A., Assistant in charge, Insurance (B) Branch, Department of Commerce, Government of India, New Delhi. (13-7-1933.)

193 SETHNA, Nariman Meherjibhai, G.D.A., Messrs. N. M. Sethna & Co., Motlibai House, 120, Parsi Bazar, Fort, Bombay. (20-3-1933).

825 SHAH, Bhupendraray T., Buwala Tekro, Surat. (21-11-1939.)

174 SHAH, Chandulal Muljibhai, G.D.A., Chokshi Bazar, Manek Chowk, Ahmedabad. (18-1-1933.)

385 SHAH, Chandulal Vanechand, G.D.A., A.S.A.A., Messr.. Chandulal & Co., 172-174, Hornby Road, Fort, Bombay. (22-12-1934.)

443 SHAH, Chhogmal Nopaji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (23-1-1935.)

79 SHAH, Chhotalal Harivallabhdas, G.D.A., Messrs. Chhotalal H. Shah & Co., Bharucha Building, 1st Floor, Princes Street, Bombay. (25-8-1932.)

682 SHAH, Jayant Motilal, B.Com., Messrs. Ramanlal G. Shah & Co., Sankd Sheri, Ahmedabad. (28-6-1937.)

531 SHAH, Jinabhai Gopalji, G.D.A., Messrs. Chhogmal & Co., 16, Apollo Street, Fort, Bombay. (2-1-1936.)

415 SHAH, Khimji Kunverji, G.D.A., Messrs. Khinji Kunverji & Co., Bombay Mutual Building, Hornby Road, Fort, Bombay. (3-12-1934.)

619 SHAH, Narandas Mohanlal, Messrs. Shah & Co., Chotalal Bhuvan, 418, Kalbadevi Road, Bombay, 2. (18-9-1936.)

128 SHAH, Natverlal Jekishandas, B.Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (25-11-1932.)

197 SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri & Shah, Oriental Buildings, Armenian Street, Madras. (1-4-1933.)

179 SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., Sandki Sheri, Ahmedabad. (1-4-1933.)

615 SHAH, Somechand Madhavlal, Administrator General's Office, Old Custom House Yard, Fort, Bombay. (6-9-1936.)

399 SHAREEF, Khizr Ali, G.D.A., Asstt. Registrar, Co-operative Societies, H. E. H. the Nizam's Government, Aurangabad (Deccan). (1-7-1937.)

587 SHARMA, Durga Das, G.D.A., Messrs. D. Sharma & Co., 26, The Mall, Lahore. (9-1-1936.)

37 SHARMA, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (1-7-1932.)

52 SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Apollo Street, Bombay. (1-4-1933.)

126 SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplande Road, Bombay. (1-4-1933.)

158 SIDDIQUI, Habib Ahmed, G.D.A., Messrs. Habib & Co., Patharia Palace, Mohamedali Road, Bombay, 3. (20-2-1933.)

850 SINGHI, Ramchandra, B.A., A.C.A., c/o Messrs. Gutgutia & Singhi, 1-B., Old Post Office Street, Calcutta. (24-6-1940.)

566 SINHA, Biman Bhusan, B.A., G.D.A., Messrs. George Read & Co. Avenue House, Chowringhee Square, Calcutta. (6-4-1936.)

770 SINHARAY, Ajit Mohan, B.Com., Audit Deptt., Mayurbhanj State, P. O. Baripada (Orissa). (1-10-1938.)

480 SITARAMANJANEYULU, Chintalpati, G.D.A., Messrs. C. S. Anjaneyulu & Co., " Sree Kristna Vilas ", Old Bank Road, Batchupet, Masulipatam. (16-5-1935.)

668 SIVABOGAM, (Miss) R., B.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (26-4-1937.)

280 SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street, Madura. (20-6-1933.)

165 SIVARAMAKRISHNAN, Chathapuram Subramania, G.D.A., Chathapuram Kalpathy, Palghat. (20-2-1933.)

845 SIVARAMKRISHNAN, Nallepilli Parameswara Iyer, c/o Asher Textiles Ltd., Tiruppur (Coimbatore District). (9-4-1940.)

674 SMAILES, John, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda Building, Apollo Street, Bombay. (15-5-1937.)

891 SMITH, Clive Douglas, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (15-1-1936.)

9 †SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A., Nisbet Road, Lahore. (5-8-1932.)

44 SOHONY, Hari Shanker, B.Com., G.D.A., Ram Kuti, Sholapur. (30-8-1932.)

693 SOMAIYA, Jivraj Lalji, G.D.A., Messrs. Jivraj and Company, 317, Kalbadevi Road, opposite Swadeshi Market, Bombay. (4-9-1937.)

254 SONI, Bal Bir Singh, B.A., A.S.A.A., Messrs. B. S. Soni & Co., Connaught Place, New Delhi. (31-3-1933.)

247 SONI, Kishen Prasada, A.S.A.A., Messrs. K. P. Soni & Co., 8, Ferozepore Road, Lahore. (1-4-1933.)

23 SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (5-8-1932.)

687 SOUNDARAJAN, Vengarai Varadaraja Aiyangar, B.A., " Sri Nilayam " North Maravaneri Extension, Salem (South India). (27-11-1936.)

547 SOUNDRAJA AYYANGAR, Valayakaranai, B.A., G.D.A., 6, Sunkurama Chetty Street, George Town, Madras. (30-1-1936.)

805 SREEN, Yash Pal, B.A., c/o Messrs. Jardine Skinner & Co., 4 Clive Row, Calcutta. (1-7-1939.)

200 SREENIVASAN, Nallan Chakravarthy, G.D.A., South Street, Karur. (1-4-1933.)

776 SRI RAMULU, Siddavaram Vasudevan, G.D.A., Messrs. Ramulu & Co., 27, Uttaradimutt Building, Chickpet, Bangalore City. (5-12-1938.)

272 SRINIVASA IYER, Kuppuswami, G.D.A., Messrs. N. C. Rajagopal & Co., Agraharam Street, Erode. (7-4-1933.)

652 SRINIVASAN, K. V., B.Sc., 17, Rajaratnam Street, Kilpauk, Madras. (22-1-1937.)

608 SRINIVASAN, Mandayam Govindappan, G.D.A., Vontikoppal, Mysore. (9-8-1936.)

577 SRINIVASAN, Melappalayam Sudarsanam, Messrs. M. S. Krishnaswami & Jagannathan, " Sudarsanam ", R. S. Puram, Coimbatore. (23-4-1936.)

204 SRINIVASAN, Simle Krishnaiyar, B.Com., 202, Sea Street, Colombo (Ceylon). (1-4-1933.)

119 SRINIVASARAGHAVAN, Ananthakrishnapuram Narayanaiyengar, G.D.A., 3, Gopalakrishna Iyer Road, Thyagarayanagar, Madras. (17-12-1932.)

717 STEVENS Edward Frederick, A.C.A., Messrs. Gillanders, Arbuthnot & Co., 8, Clive Street, Calcutta. (28-6-1940.)

614 SUBBACHAR, Dindigul Venkatanarasimha, 219, Raja Street, Coimbatore. (24-8-1926.)

245 SUBBARAMA IYER, Kizakkencherry Narayanapattar, G.D.A., 30, Linga Chetty Street, Madras. (1-4-1933.)

429 SUBBARAMAN, S., B.A., G.D.A., c/o Messrs. Sankaran & Rahman, 7, Kondi Chetty Street, G. T. Madras. (7-11-1934.)

302 SUBBARAMAN, Tarakad Ranganatha, G.D.A., Robinson Road, Calicut (S. Malabar). (16-10-1934.)

225 SUBBARATHNAM, Kadathur Visvanatha, G.D.A., 23, Avanashi Road, Coimbatore. (1-4-1933.)

316 SUBBA RAU, Mysore, B.A., LL.B., G.D.A., Kempegowda Road, Opp. Mysore Chamber of Commerce, Bangalore City. (27-7-1933.)

457 SUBRAHMANIYA, Dharwar Subravati G.D.A., Messrs. D. S. Subrahmaniya & Co., Bank of Mysore Building, Avenue Road, Bangalore City. (25-2-1935.)

243 SUBRAHMONYAM, Alwarkurichi Venkatsubbier, G.D.A., Messrs. V. S. Aiyar & Co., 1/99, Godown Street, Madras. (24-3-1933.)

57 SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (1-4-1933.)

94 SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (25-8-1932.)

403 SUBRAMANIAM, Kizbakancherry Muthupatter, G.D.A., Commercial Officer, Punjab, P. W. D. (Electricity Branch), Lahore. (1-7-1936.)

546 SUBRAMANIAN, Krishna Iyer, B.A., c/o Messrs. Subramanian & Vasudevan, 10, Tank Square, Madura. (27-2-1936.)

788 SUBRAMANIAN, Krishnaier Rengaswamier, 2/49, Coral Merchant Street, George Town, Madras. (1-3-1939.)

797 SUBRAMANYAN, N. V., B.A., " Messrs. U. R. Subramania Iyer & Co. 8, Mettu Sivaswamy Street, Salem (S. India). (28-4-1939.)

786 *SUKTANKAR, Anand Shantaram, G.D.A., Shengani Building, III Floo Opp. Chopaty Post Office, Cannedy Bridge, Bombay.

811 SUNDARAM, Arumugamangalam Yagnamier, M.A., Messrs. Fraser and Ross 17, Armenian Street, Madras. (21-8-1939.)

616 SUNDARAM, Kalyana Krishnamurthy, 5-A, West Boulevard Road, P. O. Teppakulam, Trichnopoly. (16-9-1936.)

300 SUNDARARAJAN, Mandyam Veerambudi, B.A., A.S.A.A., 11, Car Street, Triplicane, Madras. (17-5-1933.)

554 SUR, Purnanka Mohan, A.S.A.A., Messrs. Sur & Sen, 1-B, Old Post Office Street, Calcutta. (16-3-1936.)

474 SURTI, Jehangir Dhunjibhoy, G.D.A., Messrs. J. D. Surti & Co., 76, Jamshed Mansion, Tardeo, Bombay. (1-4-1935.)

428 SURYANARAYANA IYER, Subbuswami, G.D.A., Messrs. Karikar & Suri, 12, Thambu Chetty Street, G. T., Madras. (2-11-1934.)

330 SUTARIA, Phiroz Kavasji, B.A., G.D.A., Post Box No. 1, Rangoon. (22-9-1933.)

701 SWAMINADHAN, Viswanadha, B.A., 292, China Bazar Road, G. T., Madras. (26-10-1937.)

336 SWAMINATHAN, Krishnaswamy, B.A., G.D.A., c/o Messrs. Karikar & Suri, 63, Klyne Street, Kuala Lumpur (F. M. S.). (4-10-1933.)

145 SWAMINATHAN, Srinivasa, G.D.A., Messrs. Kuppuswamy & Ganapathy, 113, Armenian Street, Madras. (20-2-1933.)

56 TAIT, James Simpson, C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933.)

344 TACKNAIT, Shiv Lal, G.D.A., Messrs. S. L. Tacknait & Co., 44, Nisbet Road, Lahore. (3-10-1933.)

506 TANDAN, Gopal Das, G.D.A., Messrs. M. B. Dalal & Co., Post Box 256, Bunder Road, Karachi. (26-8-1935.)

692 TANDON, Pyara Lal, A.S.A.A., Messrs. P. C. Malhotra & Co., The Mall, Cawnpore. (30-8-1937.)

640 TANEJA, Raghubir Lal, Messrs. Taneja Bhatia & Co., 4, Temple Road, Lahore. (8-2-1938.)

352 TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Apollo Street, Bombay. (23-10-1933.)

266 *TANNAN, Mohan Lal, M.Com. (Birmingham), Bar.-at-Law, 1, Golf Road, Lahore.

35 TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings Street, Calcutta. (1-7-1932.)

395 TAYLOR, Geoffrey Whitworth, A.C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (19-6-1936.)

257 THACKR, Jamnadas Vasanji, G.D.A., 6, Bell Lane, Fort, Bombay. (1-4-1933.)

653 THAKKAR, Ambalal Shivlal, Messrs. Ambalal Thakkar & Co., East and West Building, 50, Apollo Street, Fort, Bombay. (22-1-1937.)

486 THAKKAR, Jayantilal Kashiram, B.Com., G.D.A., Messrs. Jayantilal Thakkar & Co., 111, Esplanade Road, Fort, Bombay. (1-6-1935.)

195. THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O. Kalpathy, Palghat (South Malabar). (20-2-1933.)

532 TIRUMALA RAO, Desapandi, G.D.A., 1-18, Car Street, Triplicane, Madras. (6-1-1936.)

127 TITY, Sorabji Framji, G.D.A., Messrs. S. F. Tity & Co., Navsari Chambers, Outram Road, Fort, Bombay. (1-4-1933.)

146 Toft, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933.)

648 TRIVEDI, Dhirajlal Shankerlal, Messrs. D. S. Trivedi & Co., Post Box No. 487, Mombasa, Kenya (Br. E. Africa.) (2-1-1937.)

569 †TULLY, William Scarth Carlisle, A.C.A., Messrs. Gillanders Arbuthnot & Co., P. O. Box 174, 8, Clive Street, Calcutta. (17-4-1936.)

378 UBAIDULLA, A. Mohamed, G D.A., Messrs. A. M. Ubaidulla & Co., 111, Angappa Naick Street, Muthialpet, George Town, Madras, (13-3-1934.)

334 UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (8-8-1933.)

558 VACHHA, Homy Jamshedji, A.C.A., A.S.A.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (23-3-1936.)

646 VAIDYANATHAN, Kalpathy S., G.D.A., Messrs. P. N. S. Aiyar & Co., Hindustan Times Building, Burn Bastian Road, Delhi. (16-1-1937.)

113 VAIDYANATHAN, Subbaiyar, B.A., G.D.A., Kashmere Gate, Delhi. (1-4-1933.)

534 VAISH, Jai Narayan, M.A. (Com.), G.D.A., 56, Ramnagar, Qutab Road, New Delhi. (9-1-1936.)

490 VAISH, Shiam Behari Lal, B.Com., LL.B., G.D.A., Messrs. S. Vaish & Co. 161, Civil Lines, Cawnpore. (25-6-1935.)

496 VAISHISVARAN, Terizhandur Ramaswami, G.D.A., Messrs. Vaithisvaran & Co., 135, Thumbu Chetti Street, Madras. (8-7-1935.)

655 VARERKAR, Mukand Vinayakrao, Sion, Bombay, 22. (22-1-1937.)

487 VARMA, Kerala, M.A., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (1-7-1935.)

523 VARMA, Kerala, B.A., B.Com., G.D.A., Messrs. Varma & Varma, New Road, Cochin. (6-12-1935.)

562 VARTAK, Keshav Mahadev, B.Com., G.D.A., A.S.A.A., Messrs. K. M. Vartak & Co., 134, Medows Street, Fort, Bombay. (1-4-1936.)

450 VASA, Kanji Khetsi, G.D.A., Messrs. M. J. Sheth & Co., Bharucha Building, Princess Street, Bombay. (6-2-1935.)

750 VASUDEVAN, S., G.D.A., Sekkalai Road, Karaikudi (Ramnad District). (6-6-1938.)

168 VATSARAJ, Mukundray, Karasanji G.D.A., Messrs. Vatsaraj & Co., Fort Chambers, Tamarind Lane, Fort, Bombay. (18-1-1933.)

458 VEERARAGHAVAN, C.V., G.D.A., 13/275, Raja Street, Coimbatore. (27-2-1935.)

355 VENKATAKRISHNAN, Srinivasa, G.D.A., Indira Bhuvan, Matunga, Bombay. (2-11-1933.)

576 VENKATARAMAN, K., G.D.A., Messrs. Raman and Sarma, 44, Lingha Chetty Street, George Town, Madras. (23-4-1936.)

291 VENKATARAMAN, Ramaswamy, G.D.A., 120, Karuppa Gowndan Street, Coimbatore. (6-6-1933.)

836 VENKATARAMAN, S., B.A., 23, Banadurai Sunnadhi Street, Kumbakonam. (8-1-1940.)

756 VENKATARAMAN, Singanallur Venkatesa Iyer, Messrs. S. R Batliboi & Co., 1-B, Old Post Office Street, Calcutta. (8-7-1938.)

719 VENKATARAMAN, Subrahmania, B.A., Office of the Supdt. of Insurance, No. 1, Council House Street, Calcutta. (16-12-1937.)

801 VENKATARAMIAH, Mallimadugula, Varahagiri House, Berhampore, Ganjam District (Orissa). 12-6-1939.)

337 VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras (2-9-1933.)

469 VENKATESAN, Ramanathan, B.A., G.D.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (1-4-1935.)

790 VENKATESWARLU, Bhagavathula, Messrs. B. V. Eswar & Co., 2nd line Brodiepet, Guntur. (14-3-1939.)

16 VENUGOPAL, N. V., G.D.A., Messrs. Rowe & Pal, 8, Royal Exchange Place Calcutta. (30-8-1932.)

419 VEPARI, Natvarlal Jekishandas, G.D.A., Readymoney Mansion, Churchgate Street, Fort, Bombay. (12-12-1934.)

42 VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co. 1-B, Old Post Office Street, Calcutta. (1-4-1933.)

714 VISVANATHAN, E.D., B.A., G.D.A., 16 Moor Street, Second Line Beach, Madras. (2-12-1937.)

715 VISVANATHAN, Sanapparatti Venkatarama, Messrs. M. S. Krishnaswami and Jagannathan, Tennore, Trichinopoly. (2-12-1937.)

188. VISVANATHAN, Thiruvarambur Subramania, G.D.A., Messrs. V. Nathan & Co., 1, West Bouleward Road, Trichinopoly. (12-1-1933.)

242 VISWANATHAN, Sellakrishna, G.D.A., Messrs. Arunajatai & Viswanathan, 113, Armenian Street, George Town, Madras. (22-3-1933.)

833 VISWASARATNAM, Kola, Messrs. K. John & Co., 2 Sullivan's Garden, Mylapore, Madras. (18-12-1939.)

611 VORA, Morarji Nenshi, Laxminarayan Lane, Ghatkopar (District Thana). (20-8-1936.)

563 VRIDHACHALAM, Narayana G.D.A., Plot No. 420-A, 15th Road, Khar, Bombay. (1-4-1936.)

835 Wadke, Anant Keroba, B.A., G.D.A., Messrs. A.F., Ferguson & Co., Bank of Indore Building, Indore City. (21-12-1939.)

478 WARERKAR, Bhaskar Vishnu, G.D.A., Messrs. J. K. Parulkar & Co., 31-33, Hamam Street, Fort, Bombay, (16-5-1935.)

58 †WHITBY, Bernard James, A.C.A. Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-1-1933.)

139 WILCOX, Stephen William, A.CA., Messrs. A. F. Ferguson & Co., Allahabd Bank Buildings, Apollo Street, Bombay. (22-2-1933.)

635 WILSON, Ian Birrell A.C.A., Messrs. Ford., Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (12-11-1936.)

328 *WONFOR, Herbert Ison. A.C.A., Messrs. Parry & Co., Ltd., Post Box No. 12, Madras.

181 †YOUNIE, Wilfred John, C.A., Messrs. Price. Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (20-2-1933.)

253 †ZAMAN, Syed-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (1-4-1933.)

No. 4-A. (2)/40.—In pursuance of rule 37 of the Auditor's Certificate Rules, 1932, the List of Registered Accountants entitled to train articled clerks, as it stood on the 1st July, 1940, is hereby published for general information :—

LIST OF REGISTERED ACCOUNTANTS ENTITLED TO TRAIN ARTICLED CLERKS.

NOTE.—The date within brackets against a name is the date on which the accountant's name was included in the List.

AIYAR, Arjun Kalyan Subramani, B.Com., G.D.A., F.S.A.A., Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (3-5-1933.)

AIYAR, Bharata Kalyan Subramani, Messrs. K. S. Aiyar & Co., East and West Building, Apollo Street, Fort, Bombay. (3-5-1933.)

AIYAR, Papanasam Narayanaswami Swaminathan, B.A., G.D.A., Messrs. P. N. S. Aiyar & Co., 10-A, Jaffer Syrang Street, G.T., Madras. (19-1-1933.)

AMIN, Apaji Bavaji, B.Com., G.D.A., Messrs. Apaji, Amin & Co. 14, Hammam Street, Fort, Bombay. (19-1-1933.)

ARTHUR Robert Scott, C.A., Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (21-11-1936.)

AUGRA, Framroze Sorabji, Messrs. A. S. Madon & Co., Mahendra Mansions, Esplanade Road, Fort, Bombay. (19-1-1933.)

BAJAN, Nariman Burjorji, B.Com., G.D.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (19-1-1933.)

BANDYOPADHYAY, Kaliprasanna, M.A., G.D.A., C/o Messrs. Basu Banerjee & Co., 58, Patuatuli, Dacca. (30-10-1939.)

BASU, Gurugobinda, B.A., F.S.A.A., Messrs. G. Basu & Co., 4, Hastings Street, Calcutta. (19-1-1933.)

BASU, Prohlad Chandra, B.A., G.D.A., Messrs. Basu Banerjee & Co., 58, Patuatuly Dacca. (1-7-1938.)

BATHGATE, Gordon Murray, C.A., Messrs. A. F. Fergusen & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)

BATLIBOI, Jamshed Rustomji, F.S.A.A., Messrs. Batliboi & Purohit, National Insurance Building, Hornby Road, Fort, Bombay. (19-1-1933.)

BILLIMORIA, Bhicajee Shapoorji, Messrs. S. B. Billimoria & Co., 113, Esplanade Boad, Bombay. (1-7-1938.)

BILLIMORIA, Sir Shapoorjee Bomonjee M.B.E., J.P., Messrs. S. B. Billmoria & Co., 113, Esplanade Road, Bombay. (19-1-1933.)

BINDON, Sydney Albert, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (1-6.1940.)

BRAHMAYYA, Parvataneni, B.A., F.S.A.A., Messrs. Brahmayya & Co. Andhra Insurance Buildings, Thambu Chetty Street, Madras., (2-12-1935.)

CHAKRAVARTI, Debendranath, M.A., B.L., G.D.A., Katpatty, Barisal. (30-7-1935.)

CHAKARAVARTY, Nares Chandra, M.A., F.S.A.A., Messrs. N. C. Chakravarty & Co., 12/1, Old Post Office Street, Calcutta. (30-7-1935.)

CHANDABHOY, Kaikhosru Nusserwanjee, B.A., Messrs. Chandabhoy and Jassubhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay (19-1-1933.)

CHANDIOK, Jagdish Chander, A.C.A., C/o. Messrs. Walker, Chandiok & Co. Kashmere Gate, Delhi. (31-10-1939.)

CHATRATH, Buaditta Mal, M.A., A.S.A.A., Messrs. Chatrath, Bhandari and Co., 28, Mozang Road, Lahore. (12-10-1933.)

CHAUDHURI, Upendra Mohan, B.A., G.D.A., Messrs. U. M. Chaudhuri & Co. 12/1, Old Post Office Street, Calcutta. (3-5-1933.)

CHOUDHURI, Birbhadra Chandra 25/C, Bakulbagan Row, Bhawanipore Calcutta. (1-1-1934.)

CHOUDHURY, Priyanath, M.A., G.D.A., 4-A, Scott Lane, Calcutta. (19-1-1933.)

COLE, Frederick Arthur, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (3-5-1933.)

CROOKS, George Reid, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4 Clive Buildings, 8, Clive Street, Calcutta. (30-7-1935.)

DALAL, Ramaniklal Karasondas, B. Com., F.S.A.A., Messrs. Dalal & Shah, 49, Apollo Street, Fort, Bombay. (19-1-1933.)

DALAL, Ruttonshaw Pestonjee, F.S.A.A., Messrs. Dalal, Desai & Co., Merwan Building, Sir Phirozsha Mehta Road, Fort, Bombay. (19-1-1933.)

DANDEKER, Shankarrao Bhaskarrao, B. Com., G.D.A., Messrs. S. B. Dandeker and Co., 7, Parsi Church Street, Calcutta. (3-5-1933.)

DARBARI, Maneckji Dadabhoy, B. Com. F.S.A.A., Messrs. M. D. Darbari & Co., 100, Clive Street, Calcutta. (19-1-1933.)

DAS, Harendra Chandra, B.A., F.S.A.A., Messrs. H. C. Das & Co., 9-A, Dalhousie Square East, Calcutta. (3-5-1933.)

DAS, Jyotish Chandra, B.Sc. (U. S. A.), 4, Tilak Road, Calcutta. (19-1-1933.)

DASTUR, Erach Jamshedji, B. Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer and Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (19-1-1933.)

DAVAR, Navroz Ardeshir, M.A., F.S.A.A., Messrs. Navroz A. Davar and Co., Motlibai Wadia House, 118-120, Parsi Bazar Street, Fort Bombay. (1-1-1934.)

DAY, Subodh Kumar, A.S.A.A., 86, Chowringhee Road, Calcutta. (3-5-1933.)

DEB, Malay Kumar, B.Sc., G.D.A., 8/2, Hastings Street, 1st Floor, Rooms No. 21 & 22, Calcutta. (3-5-1933.)

DEMETRIUS, St. John, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (11-12-1937.)

DESAI, Jal Temulji, G.D.A., C/o. Messrs. Dalal, Desai and Company, Merwan Building, Sir Phirozesha Mehta Road, Fort, Bombay. (1-6-1940.)

DESAI, Nanubhai Vasanji, B.A., G.D.A., Messrs. Nanubhai & Co., Jehangir Wadia Building, 51, Esplanade Road, Fort, Bombay. (19-1-1933.)

DESHPANDE, Vaman Hari, G.D.A., C/o. Messrs. Birdy, Kanoba and Deshpande, Maneckji Wadia Building, 129, Esplanade Road, Fort Bombay. (1-6-1940.)

DIVAN, Ramanlal Chandulal, B. Com., A.S.A.A., Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

DUTT, Satyesh Chandra, B.A., B. Com., G.D.A., 98/4, Clive Street, Calcutta. (3-5-1933.)

ENGINEER, Kaikhushroo Sorabji, B. Com., G.D.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay (11-12-1937.)

ENGINEER, Sorabji, Shapurji B.A., F.S.A.A., Messrs. Sorab S. Engineer & Co., Ismail Building, 381, Hornby Road, Fort, Bombay. (19-1-1933.)

FULLER, Roland Usher, A.C.A., Messrs. Price, Waterhouse, Peat & Co., Post Box No. 61, Cawnpore. (12-10-1933.)

GANAPATHY, Nilakanta, Iyer, B.A., G.D.A., C/o. Messrs. Kuppuswami and Ganapathy, 113, Armenian Street, Madras. (30-10-1939.)

GARGIEYA, Bhagwan Das, G.D.A., C/o. Messrs. B. D. Garieya and Company, "Gargieya Niwas", Beawar. (1-6-1940.)

GHARDA, Burjor Pestonji, F.S.A.A., Messrs. B. P. Gharda & Co., 121, Esplanade Road, Fort, Bombay. (1-1-1934.)

GHOSH, Pabitra Kumar, B.Sc., F.S.A.A., Messrs. P. K. Ghosh & Co., Central Bank Buildings, 100, Clive Street, Calcutta. (12-10-1933.)

GHOSH, Siddhartha Kumar, B.Sc., F.S.A.A., 10, Old Post Office Street, Calcutta. (12-12-36.)

GILL, Cyril, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (3-5-1933.)

GOODWIN, John Stanley, A.C.A., Messrs. Fraser and Ross, 17, Armenian Street, Madras. (31-12-38.)

GOPALKRISHNA RAO, Kalmadi, G.D.A., Messrs. Kalmadi and Ekambaram, 20, Thambu Chetty Street, George Town, Madras. (2-11-1935.)

GUPTA, Bishadendu, B.Sc., F.S.A.A., Messrs. B. Gupta & Co., "Svarnasan" P. O. Bankipore Patna. (12-10-1933.)

HANSOTIA, Pestonji Cavasji, B.Com., G.D.A., F.S.A.A., Messrs. P. C. Hansotia & Co., Nanjee Building, 17, Elphinstone Circle, Fort, Bombay. (19-1-1933.)

HARDING, Maurice John, F.C.A., Messrs. Ford, Rhodes, Thornton & Co. Tower House, Chowringhee Square, Calcutta. (1-1-1934.)

HARIACHAR, Coimbatore Padmanabhachar, G.D.A., Messrs. C. P. Hariachar & Co., "Padmalaya", Telegu Brahmin Street, Coimbatore. (1-1-1934.)

HUDSON, Lovell, A.C.A., Messrs. A. F. Ferguson & Co., G. P. O. Box No. 24 New Delhi. (3-5-1933.)

ILLINGWORTH, Andrew Edward, C.A., Messrs. Ford, Rhodes, Thornton & Co., Tower House, Chowringhee Square, Calcutta. (1-1-1934.)

JAGANNATHAN, Melappalaiyam Sudarisan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, "Sudarsanam", Ratnasabapathipuram, Coimbatore. (12-10-1933.)

JAGDISH PRASAD, B.A., B.Com., G.D.A., Messrs. Jagdish Prasad & Co., Chandni Chowk, Delhi. (12-10-1933.)

JALUNDHWALA, Ramanlal Chhotalal, A.S.A.A., C/o. Messrs. Batliboi and Purohit, Maneckji Wadia Building, 125, Mahatma Ghandhi Road, Fort, Bombay. (1-6-1940.)

JASSOOBHOY, Hormasji Dinshaw, Messrs. Chandabhoy and Jassoobhoy, Gustad Chambers, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

JOHN, Kola, G.D A., Messrs. K. John & Co., 2, Sullivan's Garden, Mylapore, Madras. (1-1-1936.)

JOSHI, Dattatraya Ganesh, M.A., A.S.A.A., National Insurance Buildings, Esplanade, George Town, Madras. (3-10-1934.)

KAPUR, Narain Das, G.D.A., Messrs. N. D. Kapur & Co., 14 Cooper Road, Lahore. (1-7-1938.)

KAR, Subodh Krishna, B.Sc., A.S.A.A., Messrs. Kar, Sen & Co., 9, Hastings Street, Calcutta. (30-7-1935.)

KHANDELWAL, Hari Prasad, B.Com. (London), A.C.A., Messrs. H. P. Khandelwal and Co., Temple Chambers, 6, Old Post Office Street, Calcutta. (31-12-1938.)

KHANNA, Mulkh Raj, B.Sc. (Hons), G.D.A., Messrs. Khanna & Co., 16-A, Mozang Road, Lahore. (12-10-1933.)

KHARE, Trimbak Bhaskar, Messrs. Khare & Co., Indira Mahal, Dhantoli, Nagpur. (12-12-1936.)

KRISHNASWAMI, Melapalaiyam Sudharsan, G.D.A., Messrs. M. S. Krishnaswami and Jagannathan, No. 5, Sambasivan Street, Thyagara yanagar, Madras (12-10-1933.)

KULKARNI, Vinayak Shridhar, G.D.A., Messrs. Kulkarni & Khanolkar, Bell & Co.'s Building, Sir Phirozshaw Mehta Road, Fort, Bombay. (19-1-1933.)

KUNJITHA PATHAM, Tiruppapuliyur Sadhu, B A., G.D.A., Messrs. Patham and Patham, 25-A, Thambu Chetty Street, Madras. (3-10 1934.)

LLOYD, Cyril Walter, A.C.A., Messrs. Ford, Rhodes and Parks, Bank of Baroda uilding, Apollo Street, Fort, Bombay. (3-10-1934.)

MADON, Adarji Sorabji, B.A., F.S.A.A., Messrs. A. S. Madon & Co., 5, North Petty Staff Lines, Poona. (19-1-1933.)

MALHOTRA, Puran Chand, A.S.A.A., Messrs. P. C. Malhotra and Co., 19, Dinga Singh Building, The Mall, Lahore. (31-12-1938.)

MALIK, Tara Chand, B.A, G.D.A., Messrs. T. C. Malik & Co., Chandni Chowk (Fatehpuri), Delhi. (1-1-1934.)

MANDRE, Shama Rao, M.A., B.Com., F.S.A.A., Messrs. S. R. Mandre & Co., 5, Gandhi Nagar, Bangalore. (12-10-1934.)

MANKESHWAR, Krishna Khanderao, G.D.A., Messrs K. K. Mankeshwar & Co., King's Way, Nagpur. (1-7-1938.)

MARFATIA, Naushir Munchershaw, G.D.A., Messrs. Naushir M. Marfatia & Co., Valanda's Haveli, Opposite Fuvara, Gandhi Road, Ahmedabad. (30-7-1935.)

MEHRA, Pirthi Raj, G.D.A., Messrs. P. R. Mehra & Co., Connaught Circus, New Delhi. (13-7-1934.)

MEHTA, Hoshang Navroji, B. Com., G.D.A., Messrs. Mehta, Dhanbhoora & Co., National Insurance Building, 27, Bastion Road, Fort, Bombay (1-1-1934.)

MISTRY, Maneck Pheroz, F.S.A.A., Messrs. Kalyaniwalla & Mistry, Opposite Allahabad Bank, 20, Apollo Street, Bombay. (21-11-1936.)

MITCHELL, David, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (12-10-1933.)

MITTER, Santosh Kumar, M.A., G.D.A., Messrs. S. K. Mitter & Co., 84-A., Clive Street, Calcutta. (3-5-1933.)

MUKERJEE, Bhutnath, Messrs. B. Mukerjee & Co., 3, Commercial Buildings, Calcutta. (19-1-1933.)

MUKERJEE, Makhom Lall, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta. (19-1-1933.)

MUKERJEE, Monmotho ath, Messrs. M. Mukerjee & Co., 14, Clive Street 2nd Floor, Calcutta. (Died on 11-7-1940.)

MUKERJEE, Promotho Nath, Messrs. M. Mukerjee & Co., 14, Clive Street, 2nd Floor, Calcutta. (19-1 1933.)

MUKHERJI, Satyendra Nath, F.S.A.A., 1-B, Old Post Office Street, Calcutta. (12-10-1933.)

MUKHOPADHYAY, Bhupendra Nath, B.Sc., G.D.A., Messrs. N. Sarkar and Co., 17, Mangoe Lane, Calcutta. (31-12-1938.)

NANDI, Prafulla Chandra, M.A. (Cantab.), B.Sc., A.C.A., Messrs. P. C. Nandi & Co., Lindli Chambers, 6, Hastings Street, Calcutta. (3-5-1933.)

NATARAJA IYER, Angarai Sundareswara Ananda, G.D.A., Messrs. Nataraja Iyer & Co., Kingsway, Secunderabad. (12-10-1933.)

NISSIM, Meyer Maurice, G.D.A., C/o. Messrs. M. M. Nissim and Company, Lakshmi Building, Sir Phirozshah Mehta Road, Fort, Bombay. (30-10-1939.)

OKA, Ganesh Mahadeo, G.D.A., C/o. Messrs. G. M. Oka and Company, 180, Budhwar Peth, Laxmi Road, Poona 2. (30-10-1939.)

ORR, James, C.A., Messrs. Lovelock and Lewes, 4, Lyons Range, Calcutta. (12-10-1933.)

PANDAY, Darabshaw Nasserwanji, B.Com., F.S.A.A., Messrs. Damania, Panday and Bajan, Navsari Building, Hornby Road, Fort, Bombay. (12-10-1933.)

PANDYA, Rai Bahadur Pandit Balak Ram, Messrs. Basant Ram & Sons, Chamberlain Road, Lahore. (19-1-1933.)

PANDYA, Sattya Vant, G.D A., Messrs Basant Ram & Sons, Kaisar Bagh Circus, Lucknow. (19-1-1933.)

PARIKH, Amratlal Kashandas, B.Com., G.D.A., Messrs. Devidas, Vithaldas & Co., Sir Vithaldas Chambers, Apollo Street, Fort, Bombay. (3-10-1934.)

PATEL, Chaturbhai Shankarbhai, B. Com., G.D.A., Messrs. Patel and Patel, Kermani Buildings, Hornby Road, Fort, Bombay. (19-1-1933.)

PAYMASTER, Nariman Ruttonji, B.Com., G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (3-5-1933.)

PURUSHOTTAM, Batchu, G.D.A., Messrs. C. C. Reddy & Co., 2/19, Armenian Street, George Town, Madras. (30-7-1935.)

RAIJI, Naishadh Maganrae, B.A., F.S.A.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (19-1-1933.)

RAJAMANY, Muthusamy, G.D.A., Messrs. Rajamany & Sankaran, Temple Committee Buildings, South Main Street, Tanjore. (3-5-1933.)

RAJAN, Nallam Chakarvarathi, G.D.A., 9/375, Variety Hall Road, Coimbatore. (31-12-1938.)

RAMASWAMAYYA, Yanamandram, G.D.A., Messrs. Y. Ramaswamayya & Co., 285, China Bazar Road, Esplanade Row, Madras. (1-1-1934.)

RASOOL, Shariatur, G.D.A., Messrs. S. Rasool & Co., Dodhpure Road, Aligarh. (3-10-1934.)

RAY, Amiya Nath, A.C.A., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (12-10-1933.)

RAY, Ranajit, M.A. (Cantab.), A.C.A., Messrs. Ray and Ray, 6, Church Lane, Calcutta. (12-10-1933.)

READ, George Crible, A.C.A., Messrs. George Read & Co., Avenue House, Chowringhee Square, Calcutta. (12-10-1933.)

REDDY, Chimalavagupalli Chandrasekhara, G.D.A., Messrs. C. C. Reddy & Co., Governorpet, Bezwada. (19-1-1933.)

ROY, Abani Mohan, M.A., B.Com. (Edin.), C.A., F.S.A.A., Messrs. A. M. Roy & Co., 1-B, Old Post Office Street, Calcutta. (3-10-1934.)

ROY, Apurba Chandra, B.A., F.S.A.A., Messrs. A. C. Roy & Co., 7, Rankin Street, Wari, Dacca. (1-1-1934.)

ROY, Nripendra Krishna, M.Sc., A.S.A.A., Messrs. N. K. Roy & Co., 2, Lyons Range, Calcutta. (1-1-1934.)

SANKARAN, G., G.D.A., Messrs. Rajamany & Sankaran, First Agraharam, Salem, South India. (16-12-1938.)

SASTRI, Chavali Subrahmanya, B.A. (Hons.), F.S.A.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (1-1-1934.)

SEN, Jitendranath, A.S.A.A., C/o. Messrs. J. Sen & Co., 5, Hastings Street, Top Floor, Calcutta. (30-10-1939.)

SEN GUPTA, Surendra Mohan, M.A., Messrs. S. M. Sen Gupta & Sons, 10, Hastings Street, Calcutta. (21-11-1936.)

SHAH, Natverlal Jekishandas, B. Com., F.S.A.A., Messrs. Dalal and Shah, 49, Apollo Street, Fort, Bombay. (19-1-1933.)

SHAH, Ramanlal Bhogilal, B.Com., G.D.A., F.S.A.A., Messrs. Sastri and Shah, Oriental Buildings, Armenian Street, Madras. (11-12-1937.)

SHAH, Ramanlal Govindlal, B.Com., G.D.A., Messrs. Ramanlal G. Shah & Co., 476, Sankdi Sheri, Ahmedabad. (12-10-1933.)

SHARMA, Pandit Naurang Ray, Diggi Street, Beawar (Ajmer-Merwara). (12-10-1933.)

SHARP, Charles Ruxton, C.A., Messrs. Sharp & Tannan, Bank of Baroda Building, Appllo Street, Bombay. (5-6-1936.)

SHROFF, Dinshaw Dorabshaw, G.D.A., Messrs. S. B. Billimoria & Co., 113, Esplanade Road, Bombay. (12-10-1933.)

SIVARAM, Lakshmana, G.D.A., 36, Khansamettu Street, Madura. (16-12-1938.)

SMITH, Clive Douglas, A.C.A. Messrs. Lovelock & Lewes, 4, Lyons Range, Calcutta. (21-11 1936.)

SODHBANS, Sirdar Prem Singh, Messrs. Sodhbans & Co., 7-A, Nisbet Road, Lahore. (19 1-1933.)

SOPARIWALLA, Chandulal Harkissondas, Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay. (19-1-1933.)

SUBRAMANIA IYER, Pappakkudi Samusastrigal, B.A., G.D.A., Messrs. P. S. Subramania Iyer & Co., 30, Lingha Chetty Street, Madras. (3-5-1933.)

SUBRAMANIA IYER, Uttamapalayam Ramasamy, G.D.A., Perumalkoil Street, Karur. (30-7-1935.)

TAIT, James Simpson, C.A., Messrs. A. F. Ferguson and Co., Allahabad Bank Buildings, Appollo Street, Bombay. (3-5-1993.)

TANNAN, Bodh Raj, A.C.A., Messrs. Sharp and Tannan, Bank of Baroda Building, Appollo Street, Bombay. (31-12-1938.)

TARMASTER, Mangaldas Laxmidas, F.S.A.A., Messrs. Tarmaster & Co., 4, Hastings Street, Calcutta. (3-5-1933.)

TAYLOR, Geoffery Whitworth, A.C.A., C/o Messrs. Lovelock and Lewes, 4 Lyons Range, Calcutta. (30-10-1939.)

THAMPAN, Kuthiravattath Kuttanunni, G.D.A., Sekharipuram, P. O. Kalpathi, Palghat (South Malabar). (1-1-1934.)

TOFT, Walter, A.C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (3-5-1933.)

UPADRASTA, Venkata Krishnayya, B.A., LL.B., A.S.A.A., Messrs. V. K. Upadrasta & Co., Vizagapatam. (27-8-1935.)

VAIDYANATHAN, S., B.A., G.D.A., Kashmere Gate, Delhi. (1-6-1940.)

VENKATASUBBIAH NAIDU, Kondrou, G.D.A., 93, Godown Street, Madras. (30-7-1935.)

VICCAJEE, Victor Framjee, B.A., F.S.A.A., Messrs. S. R. Batliboi & Co., 1 B, Old Post Office Street, Calcutta. (12-10-1933.)

WHITBY, Bernard James, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Apollo Street, Bombay. (12-10-1933.)

WILCOX, Stephen William, A.C.A., Messrs. A. F. Ferguson & Co., Allahabad Bank Buildings, Appollo Street, Bombay. (1-7 1938.)

YOUNIE, Wilfred John, C.A., Messrs. Price, Waterhouse, Peat & Co., B-4, Clive Buildings, 8, Clive Street, Calcutta. (3-5-1933.)

ZAMAN, Syad-uz-, B.A., A.C.A., Messrs. S. Zaman & Co., 7, Old Post Office Street, Calcutta. (12-6-1935.)

No. 6-A. (2)/40.—With reference to rule 2 (2) of the Restricted Certificates Rules, 1932, it is hereby notified for general information that the following persons are entitled to continue to act as auditors of public companies during the year 1940-41, subject to the provisions of rule 3 thereof and the conditions specified in their certificates.

HOLDERS OF RESTRICTED CERTIFICATES.

AGGARWAL, Rai Saheb Moti Lal, C/o R. B. Seth Tikam Chand Bhagchand, Bankers, Ajmer.

AIYAR, N. S. Ramaswamy, 250, Thambu Chetty Street, G. T. Madras.

AIYAR, R. N. Rajam, 15, Armenian Street, Madras.

AYYAR, K. A. Sankara, 181, New Street, Madura.

AYYAR, M. R. Balasubramania, Mayavaram.

BANERJI, Haridas, 8/16, Russa Road, Kalighat, Calcutta.

BEATTY, W., M.B.E., Retd. Compilation Officer, B. B. & C. I. Rly., Grace College, Civil Lines, Ajmer.

BHARGAVA, Ishwari Prasad, Ishwar Bhawan, Beawar, Rajputana.

BISHAMBAR DAYAL, No. 866, Dharampura Street, Delhi.

BOSE, Nitai Doyal, Ulipur, Rangpur District, Bengal.

CHATTERJEE, Durga Charan, Lala Ljpat Rai Road, Benares City.

CHATTERJEE, N. C., Secretary, The Dibrugarh District Club, Ltd., Dibrugarh, Assam.

CHATTERJEE, Sarat Chandra, " Raj Krishna Kutir ", Dadpore Village, Khamargachi P. O., Hooghly District, Bengal.

DAMANIA, Nourojee Fakirjee, Pearl Mansion, 36, Queen's Road, Bombay.

DAWAR, Maneckjee Hormosjee, 83, Bolton House, opposite Marine Lines Station, Queen's Road, Bombay.

DEVIDAS VITHALDAS, Messrs. Devidas Vithaldas & Co., No. 16, Apollo Street, Fort, Bombay.

GARGIYA, Kanhiyalal, Gargiya Niwas, Beawar.

GARU, N., Bhagavan Sarma, Vizagapatam.

GRUTTOO, Ikbal Krishna Munshi, Fyzabad.

IYER, K. Narayana, Travancore National and Quilon Bank Buildings, Quilon (S. India).

JAIN, Nand Kishore, 280, Esplanade Road, Delhi.

KHANA, Diwan Bughamal, Kucha Santan, Peshawar City.

KRISHNAMACHARI, T., Vellore.

KUNDU, Atul Krishna, 12/1, Old Post Office Street, 2nd Floor, Calcutta.

MADANGOPAL, Rang Mahal, Delhi.

MASTER, Bomanji Burjorji, Parsi Colony, Karachi.

MATHUR, Rajendra Mohan, Haveli Jugal Kishore, Chandni Chowk, Delhi.

MEHTA, Maneklal Amulakhrai, C/o Messrs. Naginadass and Maneklal, 35, Maldon House, Marine Lines, Bombay.

MEHTA, Rustomji Nussarwanji, 37, Hamam Street, Fort, Bombay.

MENEZES, Pasocal Francis, " Ville Louise ", Cincinnatus Town, Karachi.

MUKHERJEE, Subodh Kumar, Commercial Academy, Dacca.

MUKUT BEHARI LAL, C/o Accountant-General, Bundi (Rajputana).

NARAYAN SINGH, Madhav Ram, No. 13, Ashtabojam Road, Choolai, Madras.

PARULKAR, Jivaji Krishna, J. P., 31—33, Hummam Street, Fort, Bombay.

PATEL, Sorab Jamsetjee, Oriental Bank Building, 65, Esplanade Road, Fort, Bombay.

PILLAI, T. M. Sankaranarayana, C/o Messrs. Sankar, Swamy, Tachnallur, Tinnevelly Jn.

PILLAY, K. R. Soobramaniam, 317, Thambu Chetty Street, Madras.

PRAKASAM, C. M. S., 25, Sreenivasaperumal Sannidhi Street, Sreenivasapuram, Royapettah, Madras.

RAJAGOPALACHARIYA, M. K., C/o The Chief Editor, Wealth and Welfare, Thyagarayangar, Madras.

RAU, M. S. Krishna, 2, Coelho's Street, Kodialbail P. O., Mangalore.

RESAMWALA, Bhaidas Ichharam, 1-3, Pinjrapole, Girgaum Back Road, Bombay.

SAGAL, Prag Narain, Laksa West, Benares City.

SAHA, Robindra Nath, B.Sc., Kumarkhali P. O., Nadia District, Bengal.

SARAYA, Dwarkadas Lalji, B.A., LL.B., Outside Khambhalia Gate, Jamnagar (Kathiawar).

SEN, Joy Krishna, 32-A, Dhurrumatalla Street, Calcutta.

SEN, Saures Chandra, Tezpur, Assam.

SEN GUPTA, Dhirendra Mohan, 10, Hastings Street, Calcutta.

SHAMANNA, B., Retired P. W. D. Chief Accounts Clerk, Brahmin Valley, Mercara, Coorg.

SHARANGDHAR, Sadashiv Atmaram, Military Road, Santacruz, Bombay.

SOPARIWALLA, Chunilal Harkisandas, C/o Messrs. C. H. Sopariwalla & Co., 14, Hummam Street, Fort, Bombay.

SURAJ NARAIN, Kinari Bazar, Delhi.

VAKILNA, Nathalal Lallubhai, Haripura, Bhawaniwad, Surat.

WADIA, Sorabjee Cursatjee Rustomjee, Gilder Lane, Grant Road, Bombay, 7.

N. R. PILLAI,
Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, WEDNESDAY, AUGUST 14, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

Simla, the 14th August, 1940.

No. M.-826 (1).—The following draft of a further amendment to the Petroleum Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and subsection (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), is published, as required by subsection (*2*) of section 29 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 12th September, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

For rule 128 of the said Rules, the following rule shall be substituted, namely :—

"128. *Payment of fees.*—(1) All fees chargeable under these rules in respect of the grant or renewal of licences by the District Authority shall be paid in cash or by cheque and shall accompany the application. If the licence is not granted or renewed, the fee shall be refunded.

(2) All other fees chargeable under these rules shall be paid into the local Treasury under the head of account "XXXVI—Miscellaneous Departments, Central, 'C' Explosives", and the Treasury Receipt shall accompany the application. If a licence is not granted or renewed, the fee shall be refunded by the Treasury into which it was paid on the production of a signed order from the licensing authority sanctioning such refund."

No. M.-826 (2).—The following draft of a further amendment to the Carbide of Calcium Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 4 and subsection (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), as applied to Carbide of Calcium by the notification of the Government of India in the late Department of Industries and Labour, No. M.-826 (1), dated the 15th October, 1936, is published as required by subsection (*2*) of section 29 of the said Act for the information

of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 12th September, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

For rule 50 of the said Rules, the following rule shall be substituted, namely :—

" 50. *Payment of fees.*—(1) All fees chargeable under these rules in respect of the grant or renewal of licences by the District Authority shall be paid in cash or by cheque and shall accompany the application. If the licence is not granted or renewed, the fee shall be refunded.

(2) All other fees chargeable under these rules shall be paid into the local Treasury under the head of account " XXXVI Miscellaneous Departments, Central, ' C ' Explosives ", and the Treasury Receipt shall accompany the application. If a licence is not granted or renewed, the fee shall be refunded by the Treasury into which it was paid on the production of a signed order from the licensing authority sanctioning such refund."

S. H. ZAHEER,

Addl. Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, FRIDAY, AUGUST 16, 1940.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

Simla, the 16th August, 1940.

No. 504-E. O. (M.P.)/40.—In exercise of the powers conferred by subsection (2) of section 9 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), the Central Government is pleased to nominate the persons specified in the second column of the Schedule hereto annexed to be the members of the Tribunals constituted for the areas specified in the corresponding entries in the first column of the said Schedule :—

SCHEDULE.

Area.	*Persons appointed as members.*
1. Lahore Military District .. 2. Rawalpindi Military District .. 3. Peshawar Military District 4. Kohat Military District .. 5. Waziristan Military District ..	1. *Chairman* : Mr. C. King, I.C.S., Commissioner, Lahore. 2. Brigadier G. M. FitzGerald, M.C., I.A., Commander, Lahore Area. 3. Sir William Roberts.
1. Delhi Military Area ..	1. *Chairman* : Mr. A. V. Askwith, I.C.S., Chief Commissioner, Delhi. 2. Brigadier C. A. L. Howard, D.S.O., M.V.O., M.C., I.A., Commander, Ambala Area. 3. Mr. L. Hudson.
1. Western (Independent) Military District, excluding Sind Military Area. 2. Sind Military Area ..	1. *Chairman* : Mr. E. W. Trotman, I.C.S., Collector, Karachi. 2. Brigadier D. Powell, D.S.O., I.A., Commander, Khojak Brigade, Quetta. 3. Mr. R. H. Martin.

E. CONRAN-SMITH,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, AUGUST 17, 1940.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 12th August, 1940.

No. D./C.-1124-F.—The Central Government is pleased to direct that the value of any mutilated or imperfect Government of India note of the denominational value of one rupee may be refunded as of grace by the Reserve Bank of India in the circumstances and subject to the conditions and limitations in and subject to which the value of a note to

which the Reserve Bank of India (Note Refund) Rules, 1935, apply may be refunded under the said rules where the denomination of the note does not exceed ten rupees.

By order of the Governor-General in Council.

C. E. JONES,
Secretary to the Government of India.

The 15th August, 1940.

No. D./C.-1172-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 2nd August, 1940.*

LIABILITIES.	Rs.
Capital paid up	5,00,00,000
Reserve Fund	5,00,00,000
Deposits :—	
(a) Government—	
(1) Central Government of India.	10,74,31,000
(2) Government of Burma ..	1,64,95,000
(3) Other Government Accounts.	5,23,91,000
(b) Banks	28,88,31,000
(c) Others	1,84,10,000
Bills Payable	14,53,000
Other Liabilities	1,26,02,000
Rupees	59,76,13,000

ASSETS.	Rs.
Notes :—	
(a) Legal Tender in India ..	24,83,24,000
(b) Legal Tender in Burma only ..	20,71,000
Rupee Coin	9,78,000
Subsidiary Coin	4,25,000
Bills Purchased and Discounted—	
(a) Internal	..
(b) External	..
(c) Government Treasury Bills ...	2,11,16,000
Balances held abroad*	22,18,11,000
Loans and Advances to Governments ..	25,00,000
Other Loans and Advances	7,43,000
Investments	8,89,82,000
Other Assets	1,06,63,000
Rupees	59,76,13,000

*Includes Cash and Short-term Securities.

Dated the 7th day of August, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 2nd day of August, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.
Notes held in the Banking Department.	25,03,95,000	
Notes in circulation:—		
(a) Legal Tender in India.	2,25,23,64,000	
(b) Legal Tender in Burma only.	12,59,65,000	
Total Notes issued		2,62,87,24,000
Total Liabilities ..		2,62,87,24,000

ASSETS.	Rs.	Rs.
A.—Gold Coin and Bullion :—		
(a) Held in India ..	44,41,43,000	
(b) Held outside India	..	
Sterling Securities	1,31,50,11,000	
Total of A ..	..	1,75,91,54,000
B.—Rupee Coin	..	37,35,57,000
Government of India Rupee Securities.	..	49,60,13,000
Internal Bills of Exchange and other Commercial Paper.	..	..
Total Assets ..		2,62,87,24,000

Ratio of Total of A to Liabilities : 66·92 per cent.

Dated the 7th day of August, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

The 15th August, 1940.

No. F. 23 (1)-R. II/40.—The following is published for general information :—

" I, LEOPOLD CHARLES MAURICE STENNETT AMERY, one of His Majesty's Principal Secretaries of State, in exercise of the powers conferred upon me by Section 247 of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendments in the Indian Civil Service Provident Fund Rules :—

(1) The following shall be inserted as Rule 15A of the said Rules :—

" A subscriber may withdraw from the amount standing to his credit in the Fund any sum, which shall be a complete number of rupees, required to provide supplementary pensions for his wife, sons and daughters under

Rules 26A and 26B of the Indian Civil Service Family Pension Fund Rules."

(2) At the beginning of Rule 17 of the said Rules, the following shall be inserted :—

"Except as provided in Rule 15A."

Given under my hand this 19th day of June, 1940.

L. S. AMERY,
One of His Majesty's Principal Secretaries of State."

R. L. GUPTA,
Deputy Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

Simla, the 17th August, 1940.

No. 36.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into India of—

(a) any copy of any of the following newspapers :—

1. Daily Worker.
2. Action.
3. The Week.
4. Russia Today.
5. Russia Today Newsletter.
6. Challenge.
7. Inside the Empire.
8. The New Propellor.
9. Action New Service.
10. Peoples Post.
11. Headline.
12. Free Press.
13. Angles.
14. The British Union Quarterly.
15. Moscow News.
16. Die Welt.

(b) any document containing substantial reproductions of the matter contained in any such newspaper.

M. SLADE,
Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 17th August, 1940.

No. 65-C. W. (9)/40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, namely :—

In part E of the Schedule annexed to the said notification, after item 17, the following item shall be inserted, namely :—

"18. Animal bladders, guts and casings."

A. H. LLOYD,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th August, 1940.

PART B.

CANTONMENTS—REGULATOINS.

No. 1230.—The following draft of a further amendment to the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab,

No. 3770-S., dated the 16th September, 1924, which it is proposed to make in exercise of the powers conferred by section 31 of the Cantonments Act, 1924 (II of 1924), is published as required by the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 17th September, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

Note 1 to sub-rule (*i*) of rule 6 of the said rules shall be omitted.

No. 1234.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of Mr. Dhyan Chand, as a member of the Cantonment Board, Dalhousie.

No. 1238.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jullundur, by reason of the acceptance by the Central Government of the resignation of Maj. D. S. Norman, E. York R.

No. 1239.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Lt. T. W. Hind, E. York R., as a member of the Cantonment Board, Jullundur, *vice* Maj. D. S Norman, E. York R., resigned.

No. 1240.—In exercise of the powers conferred by subsection (*1*) of section 16 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the ordinary election of a member to the Cantonment Board, Jutogh, shall be held on the 30th September, 1940.

No. 1241.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Lahore, by reason of the acceptance by the Central Government of the resignation of Maj. M. F. C. Turner, D.C.L.I.

No. 1242.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. A. E. Kimm, M.C., D.C.L.I., as a member of the Cantonment Board, Lahore, *vice* Maj. M. F. C. Turner, D.C.L.I., resigned.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 17th August, 1940.

No. 547-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After clause (*b*) of sub-rule (*1*) of rule 62 of the said Rules, the following clause shall be inserted, namely :—

"(*bb*) for prescribing the wireless telegraph services to be maintained, and the number, grade and qualifications of operators and watchers to be carried in connexion with the operation of any wireless telegraphy apparatus provided in any such vessel, whether in pursuance of the order or otherwise ;"

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

POSTS AND TELEGRAPHS.

Simla, the 15th August, 1940.

No. T. Tl.-575/39.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Telegraph Rules, 1932, namely :—

In the said Rules :—

(1) for rule 441, the following rule shall be substituted, namely :—

"441. *REFUSAL OF TRUNK CONNECTIONS.*—

If the called number refuses a trunk connection after being rung up, or if the calling number fails to answer when the called number is available, the charge for a single period, appropriate to the class and time of the call, shall be made against the caller."

(2) to rule 444, the following shall be added, namely :—

" In cases where the called person refuses a trunk connection after being rung up or the calling number fails to answer when the called person is available the charge provided above for an effective Particular Person call, for a single period, shall be made against the caller."

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 13th August, 1940.

No. M.-1268.—In exercise of the powers conferred by subsection (1) of section 24 of the Government of India Act 1935, the Central Government is pleased so entrust to the Provincial Governments of Bombay, Bengal, the United Provinces, Bihar, the Punjab, and the North-West Frontier Province, with their consent, the functions of the Central Government, under the Payment of Wages Act, 1936 (IV of 1936), in relation to mines and oilfields which are, for the time being, factories within the meaning of clause (j) of section 2 of the Factories Act, 1934 (XXV of 1934), and not subject to the operation of the Indian Mines Act, 1923 (IV of 1923).

S. H. ZAHEER,

Addl. Deputy Secretary to the Government of India.

774 CS—987—22-8-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 30, 1940

PART II.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JULY 27, 1940.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 24th July, 1940.

No. 17-W.—In amplification of the notification of the Government of India in the External Affairs Department, No. 12-W., dated the 18th June, 1940, it is notified for general information that the area specified below, being in the occupation of the enemy, is enemy territory for purposes of the Defence of India Rules :—

The Kingdom of Belgium, excluding the Belgian Congo and the mandated territory of Ruanda Urundi.

O. K. CAROE,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

TREATIES (WAR).

Simla, the 25th July, 1940.

No. 45-(3)/Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable or immoveable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. Omnipol (India), Limited, Bombay.
2. Neuenhofer and Company, Coimbatore and Gudalur.
3. United Shippers and Traders Company, Noormahal, Tardeo Road, Bombay.

The 27th July, 1940.

No. 43 (31)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that

all property in British India, moveable and immoveable, belonging to, or held by, or managed on behalf of, the Danish Pathan Mission, which being a body of persons constituted in Copenhagen, Denmark, is an enemy within the meaning of clause (*c*) of rule 97 of the said Rules, shall vest in the Custodian of Enemy Property for British India.

No. 49 (24)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that the deposit held in the Reserve Bank of India by Schweizerische National Versicherungs Gesellschaft (Swiss National Insurance Company, Limited), Basle, Switzerland, being a body of persons declared by the Central Government under clause (*d*) of rule 97 of the said Rules to be an enemy, shall vest in the Custodian of Enemy Property for British India.

A. H. LLOYD,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, THURSDAY, AUGUST 22, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

Simla, the 22nd August, 1940.

No. 28-C.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into British India by sea or land from any country other than Burma, of currency notes issued by the Bank of England unless generally or specially permitted by the Reserve Bank of India.

M. SLADE,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, FRIDAY, AUGUST 23, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 23rd August, 1940.

No. 54-O. R./22/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-O. R./9/39, dated the 9th May, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ;

(*b*) by deleting the names and addresses specified in Part II of the Schedule hereto annexed ; and

(*c*) by making the amendments specified in Part III of the Schedule hereto annexed.

SCHEDULE.

PART I.—ADDITIONS.

Afghanistan.

Siemens Technisches Buro ..	Kabul.
Thomas, Erich ..	Kabul.

Argentina.

"Continental" Cia. Transatlantica de Caoutchouc S. A. ..	Lavalle 1681, Buenos Aires.
Dornfeld, Guillermo F. ..	Calle Corrientes 424, Buenos Aires.
"F.A.P.R.O.," S. R. L. ..	Calle Reconquista 46, Buenos Aires.

Argentina—*concluded.*

Faber, Johann Lapices dos Martillos	Victoria 1951, Buenos Aires.
Fortalit S.A. Industrial y Comercial ..	Calle Moreno 970, Buenos Aires.
Gamm, J. E. y Hijo ..	Sarmiento 385, Buenos Aires.
Martens & Cia., S.R.L. ..	25 de Mayo 267, Buenos Aires.
Martens, Thilo ..	25 de Mayo 267, Buenos Aires.
Norddeutscher Lloyd S. A. (Lloyd Norte Aleman) ..	25 de Mayo 267, Buenos Aires.
Schaack, Luis R. ..	Buenos Aires.
Schweizer, E. (Soc. de Resp. Escr. Ltda.)	Cangallo 318, Buenos Aires.
Wuelfel Eisenwerk, Soc. de Resp. Ltda..	Alsina 971, Buenos Aires.

Bolvia.

Figliozzi, Hnos ..	La Paz.

Brazil.

Adriatica de Seguros, Cia. ...	Rua Uruguayana 87, Rio de Janeiro.
Assicurazioni Generali di Triestee Venezia	Av. Rio Branco 128, Rio de Janeiro.
Bozzo, Luigi di Erminio ..	Rua 1 de Marco 31, Rio de Janeiro.
Bromberg & Cia. ..	Caixa Postal 756 and Travena Tiradentes 32, Sao Paulo, and at 64, Rua General Camara, Rio de Janeiro.
Domschke & Cia. ..	Rua Portugal 10, Bahia.
Faber, Johann, Bleistift Fabrik ..	Ouvidor 164, Rio de Janeiro.
Faber, Lapis Johann, Ltda. ..	Sao Paulo.
Fiat Brazileira S.A. ..	Praca 15 de Novembro 20, Rio de Janeiro.
Filippone, G., & Cia. ..	Rua Senador Dantas 35A, Rio de Janeiro.
Germania Agencia Importadora, Ltda. ..	Joao Pessoa and all branches in Brazil.
Heidelman & Co. ..	Praca Antenor Navarro 35-50, Joao Pessoa, Parahyba.
Hennig, Adolfo ..	220, Julio de Castilhos, Santa Cruz, Rio Grande do Sul.
Hennig, Arnaldo ..	220, Julio de Castilhos, Santa Cruz, Rio Grande do Sul.
Hennig, Ervine ..	220, Julio de Castilhos, Santa Cruz, Rio Grande do Sul.
Hennig, Irmaos ..	220, Julio de Castilhos, Santa Cruz, Rio Grande do Sul.
Holzgrefe & Cia. ..	Rua Portugal 27, Bahia.
Industria Typographia Italiana ..	Av. Apparicio Borges 131, Rio de Janeiro.
"Italcable", Comp. Italiana Dei Cavi Telegrafici Sottomarini S.A.	Rua Buenos Aires 44, Rio de Janeiro, and all branches in Brazil.
Italmar ..	Ave. Rio Branco 2-6, Rio de Janeiro, and all branches in Brazil.
Italo Brasileira de Seguros Geraes, Cia. ..	Av. Rio Branco 91, Rio de Janeiro.
Jenner, Ernesto, & Cia. ..	Joao Pessoa and all branches in Brazil.
Jenner, Ernst ..	Joao Pessoa.
Junker & Ruh Ltda., Fogoes ..	2, Av. Jurucé Sao Paulo.
Lohner, Casa, S.A. ..	Loja E. Escriptorio 133, Av. R. Branco, Rio de Janeiro, and all branches in Brazil.
Marelli, Motores S.A. ..	Rua Luiz de Camoes 22, Rio de Janeiro.
Martinelli, S.A. ..	Av. Rio Branco 26, Rio de Janeiro, and all branches in Brazil.
Muller, Peter ..	Rua Floriano Prixoto 6, Pernambuco.
Osborne, Herbert ..	Avenida Pessoa Anta 73, Fortaleza, Ceara.
Pareto, Carlo, & Cia. ..	Rua 1 de Marco 31, Rio de Janeiro.
Riedel, J. D.—E. de Haen y Cia., Ltda...	Travessa Santa Rita 24, Rio de Janeiro.

Brazil—*concluded.*	
Schmid, A. ..	Ouvidor 164, Rio de Janeiro.
Schmuziger, Ltda., Soc. Industrial & Commercial.	Rua Benjamin Constant 147, Sao Paulo and at Rua Da Candelaria 78, Rio de Janeiro.
Sinner & Cia. ..	Av. Venezuela 43, Rio de Janeiro.
Stark & Co. (Succs. to Hans Rieper & Cia.).	Rua Portugal 24, Bahia.
Valente, Agostino Cesare ..	Rua Senador Dantas 55, Rio de Janeiro.
Waste Export Ltda. (Residuos Algodoeira, Ltda.).	Rua Sao Bento 290, Sao Paulo.
Bulgaria.	
Barouch, Vitali A. ...	Serdica 3, Sofia.
Bicks, Ales ...	Dondoukoff 76, Sofia.
"Bulgarian Fiat" Motor Car Co., Ltd. ...	Dondoukoff 63, Sofia.
Chiari, Giovanni ..	Gourko 12, Sofia.
"Geveko" Co., Ltd. ...	Ul. Rakovski 149, Safia.
"Giaga" Co., Ltd. ...	Maria Louisa 44, Sofia.
Italo-Bulgarian Commercial Bank Co., Ltd.	Rue Leghe 2, Sofia.
Maas, Société ..	Tsar Boris 109, Sofia, and at Varna.
Musti, Tullio ...	Maria Louisa 49, Sofia.
"Sabif" Co., Ltd. ...	Alaben 35, Sofia.
"Zinda" Co., Ltd. ...	Europe Building, Alabin St. Sofia.
Chile.	
Block, Enrique ...	Bandera 547 and Casilla 457, Santiago.
Diaz Gonzalez, Alicia ...	Madrid 944, Santiago.
Doebbel, Faderico ...	Bandera 227 and Casilla 3671, Santiago.
Explotadora de Manganeso Soc., Ltda. ..	Nueva York 52, Santiago, and at Coquimbo.
Exportadora del Venos del Llano de Maito Ltda., Soc.	Santiago.
Hamburg-Amerika Linie ...	Agustinas 1086, Santiago, and Valparaiso.
Hengel y Rau ...	Morando 617, Santiago.
Italcable ...	Santiago.
"Italmar", S. A. de Empresas Maritmas	Valparaiso and Santiago.
Kasmos Agencia Maritimas ...	Agustinas 1086, Santiago, and Valparaiso.
Lacassie, P. ..	Bandera 765, Santiago.
Martini & Rossi, S. A. ...	Santiago.
Merck Quimica Chilena Soc., Ltda. ..	Santiago.
Monguillo, Domingo ...	Iquique.
Monti & Cia. ...	Santiago.
Musso, Fernando & Cia. ...	Santa Rosa 3996, Santiago.
Osterloh, O. ...	Prat 834, Valparaiso, and Bandera 75, Santiago.
Ottens, Rodolfo ...	Santiago.
Reimers, A Hugo ...	Madrid 944, Santiago.
Rensinghoff, Wilhelm y Cia. ...	Varas 350, Puerto Mouth.
Schreiterer, Julio ...	Hotel Cosmos, Magallanes.
Schulz-Hausman, V. ...	Valparaiso.
Schumacher, Carl, "Demag" Ing. ...	Nueva York 52, and Casilla 1093, Santiago.
Transportes Maritimos, Cia. de ...	Valparaiso.
Wagner, Chadwick & Cia., Ltda. ...	Agustinas 925, Op 401 and Casilla 2607, Santiago, and all branches in Chile.
Walter, Konrad Kadelbach ...	Nueva York 52, Santiago, and at Coquimbo.

China.

Anz, O. H. & Co. ...	Chefoo.
Becker & Co. (Goshi Kaisha Becker Shokai).	Mukden (Manchuria).
Caprino, P. & Co. ...	14, Victoria Terrace, Tientsin.
Carlowitz & Co. ...	Mukden and all branches in Manchuria.
China Export-Import & Bank Co., Ltd. ..	Harbin (Manchuria).
Chinese Italian Navigation Co., Ltd. (Compagnia Italiana di Navigazione S.A.I.).	93, Canton Rd., Shanghai.
Clerici, Bedoni & Co., S. A. ...	107, Museum Rd., Shanghai.
Doitsu Seiko Kabushki Kaisha ..	Mukden and Hsinking (Manchuria).
Fiat S. A. ...	Bank Bldg., 12 The Bund, Shanghai.
Fumagalli, C., & Gironi ...	452, Kiangsi Rd., Shanghai.
Illies, C., & Co. ..	Mukden and Hsinking (Manchuria).
Italian Bank for China ..	186, Kiukiang Rd., Shanghai.
Italian Government Tourist Bureau ...	26, The Bund, Shanghai.
Italiana d' Estremo Orient, Cia. ...	20, Kiukiang Rd., Shanghai.
Italrayon S.A.I. ..	109-111, Wayfoong Ho., 220, Szechuen Rd., Shanghai.
Leybold Shokwan Kabushiki Kaisha, L.	Mukden and Hsinking (Manchuria).
Lloyd Triestino ...	26, The Bund, Shanghai.
National Motors Co. ..	Meadows Rd., Tientsin.
Pezzini, P., & Co. ...	13-14, Italian Bund, Tientsin.
Schmidt Shoten, Limited ...	Mukden, Hsinking and Harbin (Manchuria).
Scholler Bleckmann Phonix Seiko Gomei Kaisha.	Mukden (Manchuria).
Tientsin Forwarding Commission Agency	13-14, Italian Bund, Tientsin.
Waetcke, H. M. W. ..	110, Hankow Road, Shanghai.
Wolter, Carl, & Co. (Gomei Kaisha) ...	Mukden (Manchuria).
Yamatake & Co. ..	Mukden and all branches in Manchuria.

Colombia.

Barth, Teodoro C. ..	Calle 12, 1-12 Cali.
Da Deppo, Gino ...	Carrera 8, No. 13-37, Bogota.
Faillace Hermanos ...	Grunwado 580, Bogota.
Lange, Hans ...	R. 12, Monte Alegre, Cali.
Nebiolo S. A. ..	Calle 12, No. 488, Bogota.
Pruter, Heinz ..	Calle 13, 5-59, Cali.
Puttfarcken, Juan ...	Calle 13, 5-59, Cali.
Puttfarcken, Juan, & Co. ...	Calle 13, 5-59, Cali.

Costa Rica.

Corvetti, Dr. Jose ..	San José.
Delcorre, Rafael ..	San José.
Feoli & Co. S. A. ...	San José.
Reimers, Fritz, & Co. ...	San José.
Rimolo, Hermanos ...	San José.
Scalero, Michael ..	San José.
Sottanis, Giuseppe ...	San José.

Cuba.

Bona, A. y Cia. ..	Empedrado 145, Havana.
Chojnowski, Clemens ...	Apartado 505, Muralla 91, Altos, Havana.
Machinery & Chemical Supply Co. Inc. (Compania Suministradora de Maquinarias y Productos Quimicos.)	Avenida de Belgica 568, Havana.
Merck, E. ..	Manzana de Gomez 547, Havana.
Munch, Hans ..	Manzana de Gomez 547, Havana.

Greece.	
"Adriatica" Insurance Co. ..	1, Rue Hermou, Salonica.
Agfa Soc. Commerce de Produits Photographiques.	Emm Benaki 25B, Athens.
Ala Littoria, S. A. ..	2, Rue du Stade, Athens, and Rues Komnenon—Pandazidou, Salonica.
Apostolides, Miltiades ...	P. O. B. 107, Athens.
Assicurazioni Generali Trieste ..	33, Rue Frangan, Salonica.
Banca Commerciale Italana e Greca ..	2, Rue Sophocles, Athens, and all branches in Greece.
Cit. Comp. Italiana Turismo ..	3, University St., Athens, and 37, Rue Koundouriotou, Salonica.
Citterich e Figli ..	37, Rue Koundouriotou, Salonica.
Fiat Hellenic, S. A. ..	1, Stratigon Kondouli, Athens.
Fiume, S.A. di Assicurazioni e Reassicurazioni. ..	13, Rue Mitropoleos, Salonica.
Gastaldi & Co.	60B, Rue du Stade, Athens.
Italian Tobacco Monopoly ...	11, Rue Leondos Sophou, Salonica.
Koppler, Willy ...	Heyden St. 25, Athens.
Prospecting & Exploitation of Mines, Ltd.	Korai St. 9, Athens.
Rheinmetall Borsig Soc. Hellenique de Commerce S.A.	11a, Academy St., Athens.
Spercho Brothers ..	3, University St., Athens.
Guatemala.	
Buhl & Co. ..	Tumbador and all branches in Guatemala.
Hungary.	
Beiersdors Vegyeszeti Gyar r.t. ..	XIV, Komosy Ucca 14, Budapest.
Ocean Magyar Bonzervgyares Kereskedelmi r.t. (Ocean Ungarische Konservenfabrik und Handels A.G.).	Vágány-u 12, Budapest.
Iran.	
Telefunken	Tehran.
Tapan.	
Cording, Hans ..	Teikoku Seimei Building, Marunouchi, 1-chome, Tokyo.
Cosmos Trading Co. (Cosmos Shoji K.K.)	16, Tosabori-dori, 1-chome, Nishiku, Osaka.
Remy, Dr. Wilhelm ..	Teikoku Seimei Building, Marunouchi, 1-chome, Tokyo.
Yamatake & Co. ...	305, Yaesu Building, 6, Marunouchi 2-chome Kojimachi-ku, Tokyo, and all branches in Japan.
Korea.	
Winckler & Company ...	Fusan.
Kwantung Leased Territory.	
Anz, O. H. & Co.	P.O. Box 105, 212, Yamagatadori, Dairen.
Scholler Bleckmann Phonix Seiko Gomei Kaisha.	Dairen.
Siemens-Schuckert Denki Kabushiki Kaisha.	Dairen.
Yamatake & Co. ..	Dairen.
Liberia.	
Bryant, W. H. ..	Monrovia.
Mexico.	
Agfa Foto (Union Quimica) S.A. ...	Mexico City.

Mexico—*concld.*	
Haas, Carlos ..	Edificio Siemens, Avenida Juarez 30 Apartado 2008, Mexico D.F.
Merck Mexico S/A.	Mexico City.
Orenstein & Koppel S/A. ..	Motolinia 20-504, Mexico City.
Telefunken S/A. ..	Mexico City.
Morocco (Spanish Zone).	
Kraemer, Eugen ..	Melilla.
Nicaragua.	
Palazzio, E. & Co., Ltd. ..	Managua and Corinto.
Panama.	
Capriles, Virgilio ...	Panama City.
Lloyd-Triestino (Italian Line) ...	Cristobal, Canal Zone.
Schmidt, Walter ..	c/o Hapag-Lloyd Agency, Colon.
Paraguay.	
Roehrig, Juan Federico ..	Asuncion.
Peru.	
Technica Ibero-American S-A. Cia ...	Calle Antonia Miro Quesada 396, Lima.
Portugal.	
Ala Littoria ..	Lisbon.
Cabral, Victor de Souza ..	Praca Duque da Terceira 24, Lisbon.
Claussen, Julius ..	19, Rua Joaquim Antonio, de Aguiar and Rua Sampaio Pina M.F.C., Lisbon.
Ell, Josef ..	24, Rua D. Estefania, Lisbon.
Fiat, Portuguesa S.A. ..	R. St. Catarina 122, Oporto.
I.C.A. Portuguesa Ltda. ..	27, Largo do Conde Barao, Lisbon.
Italcable, Camp. Italiana Deicavi-Telegrafici Sottomarini.	Rua da Conceicao 124-130, Lisbon.
La Paloma Ltda. ..	Praca Duque da Terceira, 24, Lisbon.
Lauterbach, Paulo Kunst ..	27, Largo do Conde Barao, Lisbon.
Le Goullon, Charles E., & Co. ..	Rua do Alecrim 21 A, Lisbon.
Porst, Kurt ..	59, Rua da Prata, Lisbon.
Quimico-Farmaceutica Ltda. ..	R. Gomez Freire 96, Lisbon.
Siegel, Wilhelm Horske ..	27, Largo do Conde Barao, Lisbon.
Stichaner, Guilherme Luis Anselmo ..	Praca Duque da Terceira 24, Lisbon.
Stichaner, Martin, Jr. ..	Praca Duque da Terceira 24, Lisbon.
Stichaner Roth, Martin ..	Praca Duque da Terceira 24, Lisbon.
Portuguese West Africa.	
Lange, M. G. & Cia. Ltda. ..	Rua Pereira Forjaz, C. P. 211, Loanda and C. P. 33 Benguela. Angola.
Roumania.	
Adriatica Triest ..	Spl. Uniri 1, S. 1. Bucharest.
Agfa Foto S. A. ..	Teilor 24, Bucharest.
Agronomul Soc. de Asigurari-Generale ..	Strada Closca 15, Arad, and at Clea Victoriei 33, Bucharest.
Banca Commerciala Italiana-Romana ..	Str. Bursei 2, S. I, Bucharest.
Bonamico, Mario R. ..	Str. Venerei 18, Bucharest.
Carnavali, Dr. G. ..	Str. Doamnei 14, Bucharest.
Cit. Comp. Italiana de Turism ..	Cal. Victoriei 53, Bucharest.
Comfirul S.A.R. ..	Strada Xenopol 5, Bucharest.
Fiat ..	Str. Venerei 18, Bucharest.
Generala ..	Piata Academiei and Cl. Victoriei 29, Bucharest.
I.M.C. (S.A.R. de Representatе Pentru Industria Metalurgice si Chemica). ..	Strada Niculae Balcescu 28, Bucharest.
Neagra, Marea ..	Bucharest.
Odol, S.A.R. ..	Popo Nan 181, Bucharest.

Roumania—*concld.*	
Ongari, V. ..	Caragiale 28, S.1, Bucharest.
Petrol Latina ..	Strada Mussolini 53, S.3, Bucharest.
Petrolul Bucuresti ..	Str. Caransebes 1, Bucharest.
Prahova ..	Bdul. Carol 30, S.1, Bucharest.
"Romitex", Uniunea Romano-Italiana..	Bucharest and Timisoara.
"Sarpac", S.A. ..	Poetul Macedonschi 3, Bucharest.
Schmollpasta, S.A. ..	Strada Toamnei 7, Brasov and Bul. Carol 81, Bucharest.
Taselli, Nollo ...	Cal Rahovei 62, Bucharest.
Tesatoria Victoria S.A. ..	Jassy.
Voghera-Fratii, M.G. ..	Bir. Oituz 17, S.1, Bucharest.
Salvador.	
Annichiarico, Victor ..	San Salvador.
Italia S.A. di Navigazione ..	San Salvador.
Spain.	
Adriatica de Seguros, Cia. ..	Layetana 47, Barcelona, and Av. J. Antonio 17, Madrid.
Adriatica, S. A. de Navigacione ..	Alcala 45, Madrid, and all branches in Spain.
Agfa Foto S.A. ..	Rbla. Cataluna 347, Barcelona, and all branches in Spain.
Ala Littoria ..	Paseo Gracia 13, Barcelona, and all branches in Spain.
Amann. Jose Maria ..	Avenida Generalisimo 13, Madrid.
Banco di Roma (Espana) ..	Madrid.
Baquera Kusche & Martin S.A. ("Bakumar").	Plaza de las Cortes 3, Madrid, and all branches in Spain.
Bavastro & Raimondi ..	Calle Junqueras 2, Barcelona.
Bayo, José Luis ..	Avenida Generalisimo 13 Madrid.
Bernhardt, Johann ..	Gran Via 62, Bilbao.
Carandini, Emilio di ..	Ronda Universidad 31, Barcelona.
Carranza, Fernando ..	Avenida Generalisimo 13, Madrid.
Cinzarro, Vermouth Vini S. A. ..	Cervantes 5, Madrid.
Demag, Maquinaria Soc. Ltda. ..	Ipparraguire 2, Bilbao.
Eickhoff, Guillermo ..	Plaza M. Ensanche 9, Bilbao.
Electro-Quimica de Flix Sociedad ..	Tarragona.
Erhardt y Cia. Ltd. ..	Plaza M. Ensanche 9, Bilbao, and all branches in Spain.
Erhardt, Eugenio ..	Plaza M. Ensanche 9, Bilbao
Erhardt, Otto ..	Plaza M. Ensanche 9, Bilbao.
Estudios y Explotaciones Mineros Montana.	Gran Via: 62, Balbao.
Fabricacion Nacional de Colorantes y Explosivos S. A.	Rbla. Cataluna 102 bis. Barcelona.
Fiat Hispania, S. A. ..	Paseo Ramon y Cajal 23, Madrid.
Frutos Secos, S.A. ..	Reus, Barcelona.
Gante, Francisco Perez ..	A. Mazarredo 17, Bilbao.
Herbeck, J. Mv. ..	Avenida Generalisimo 13, Madrid.
Hoppe, Alfredo ..	A Mazarredo 17, Bilbao.
Hoppe y Cia. Ltda. ..	A Mazarredo 17, Bilbao.
Hoppe, Herman ..	A Mazarredo 17, Bilbao.
Italcable ..	Av. Jose Antonio 5, Madrid, and all branches in Spain.
Italia, S.A. de Navigacion ..	Alcala 45, Madrid, and all branches in Spain.

Spain—concld.

Italia Seguros Maritimas ..	Plaza Cataluna 7, Barcelona.
Italiana di Turismo, Cia. ..	Paseo Gracia 13, Barcelona and all branches in Spain.
L'Assicuratrice Italiana ..	Layetana 47, Barcelona.
Llorente, Instituto ..	Calle Ferraz 9, Madrid.
Lohse, Edgar ..	A' Mazarredo 17, Bilbao.
Meyer, Conrado F. ..	Calle Carrero 11, and Pi y Margall 64, Vigo.
Minas del Carpio Soc. Ltd. ..	Huelva.
Minero-Metalurgica los Guindos Cia. ..	Alarcon 7, Madrid, and Plaza de San Andres, Malaga.
Nova S.A. ..	Avenida Genaralisimo 13, Madrid, and Gral Concha 12, Bilbao.
Orenstein y Koppel Arthur Kappel S./A.	Rambla Cataluna 66, Barcelona, and all branches in Spain.
Pasch, Guillermo ..	Gran Via 62 and P. Galdor 4, Bilbao.
Plus Ultra Cia. An. de Seguros Generales	8, Place de las Cortes, Madrid.
Productos Quimico Farmaceuticos S.A.	Paseo Pujadas 9, Barcelona, and all branches in Spain.
Rewir, Luis ..	A Mazarreda 17, Bilbao.
Rossi, Vermouth Martini et Rossi S.A.	Reina 27, Madrid.
Siemens Industria Electrica S.A. ..	Barquilla 38, Madrid, and all branches in Spain.
Siemens-Halrke S.A. ..	Barquilla 38, Madrid.
Siemens-Schuckert S.A. ..	Barquilla 38, Madrid.

Sweden.

Agfa Foto A./B. ..	Malmtorgsg, 5 Stockholm.
Helios Kemisk Tekniska Fabrika A./B. ..	Nybrokajen 7, Stockholm.
Henkel Kemiskt Tekniskt A./B. ..	Nybrokajen 7, Stockholm.

Switzerland.

Akomfina A. G. für Kommerzielle und Finanzielle Angelegenheiten.	Gotthardstr. 61, Zurich.
Autoservizi, S.A. ..	Lugano.
Banca della Svizzera Italiane ..	Lugano and all branches in Switzerland.
Banco di Roma ..	Lugano.
Cofinco, Compagnie Financiere Commerciale S. A.	Muri.
Commercale di Tabacchi, Soc. ..	Lugano.
Cuprum A. G. ..	Glarus.
Dornier Flugzeuge, A. G. für ..	Altenrhein (St. Gallen).
Extraktion A./G. ..	Hirzbrunnenallee 28, Basle.
Henkel & Co. A.G. ..	Kirschgartenstr. 12, Basle.
Henkels Persilwerke A./G. ..	Pratteln, Baselland.
Mangili, Innocente, Adriatica-Saima-Milano.	Palazzo Bankverein, via Internazionale Chiasso.
Marathon Edelstahl A. G. ..	Klaustrasse 19, Zurich.
Marelli, S. A. Machines ..	59, Rue du Rhône, Geneva.
Merz & Co., Chemische Fabrik ..	176, Dufourstrasse, Zurich.
Orbis S.A. ..	1, Feldeggweg, Berne.
Orenstein & Koppel, A.G. für Feld und Kleinbahnen Bedarf.	Weinbergstrasse 15, Zurich.
Parisi, Francesco ..	5 Paradeplatz, Zurich.
Pfrunder, Oscar ..	Lowenstrasse 59, Zurich.
Schweiz, Italien A. G. ..	Basle.

Switzerland—*concld.*

Senking, A, A.G. ..	Walchesstrasse 34 and Stampfenbach Strasse 69, Zurich.
Sisal A. G. ("Sisal" S.A.) ..	Platz 13, Schaffhausen.
Straub, Ernst, Konstanz Filiale Zurich ..	Limmatstr, 45, Zurich.
Stromeyer, L. & Cie. ..	50, Poststrasse, Kreuzlingen, Thurgau.
Teerfarben A.G. ..	Bahnhofstrasse 55, Zurich.
Telefunken Zurich A. G. ..	Stampfenbachstrasse 13, Zurich.
Wiegering, Gottfried ..	111, Dolderstrasse, Zurich.

Thailand.

Commissionaria di Esportazione e di Importazione So.	Bangkok.
"Impresitor" Imprese Italiane All Estero-Oriente, S.A.	Bangkok.
Italo-Siam Co. ..	Bangkok.
Riganti L. G. & Co. ..	Bangkok.

Uruguay.

Italcable ..	25 de Mayo 400, and Zabala 1441, Montevideo.
Italiana Lane, Soc. ..	Rondeau 2298, Montevideo.
Italmar S. A. ..	Juan Carlos Gomez 1306, Montevideo.
Ilsa Importazione Lane S.A. ..	25 de Mayo 555, Montevideo.

Venezuela.

Carrieri, V. Sucs. ..	Caracas.
Erba, Carlo S.A. (Milan) ..	Caracas.

Yugoslavia.

Adir A.D. ..	Belgrade.
Akcijska Druzba Za Kemicno Industrijo Na Dunaju.	Smartinska Cesta 50, Ljubljana.
Aschenbrenner, Franc ..	Kraljev Trg. 8, Belgrade.
Banca Crota S.A. ..	Zagreb and all branches in Yugoslavia.
Bergman, Jovan Heinrich ..	Macvanska Ul. 5, Belgrade.
Bilovicki, Oton ..	Kraljev Trg. 8, Belgrade.
Bosansko D.D., "Jajce" ..	Jajce.
Brelic, Gustav ..	Masarykovo Setaliste 5, Susak.
Cereal Export ..	Marsala Pilsudskog 32, Belgrade.
Dinamika ..	Obilieff Venatz Br. 27, Belgrade.
"Dinamit" D.D. ..	Zagreb.
Fabrika Celika Djordja Grofa Turnskog D.D.	Kraljev Trg. 8, Belgrade, and all branches in Yugoslavia.
"Farmabel" ..	Macvanska Ul. 5, Belgrade.
Ferovolf A.D. ..	Vojvode Milenka 21, Belgrade.
Fleischer, Robert ..	Marsala Pilsudskog 32, Belgrade.
Harazim, Lujo ..	Kralja Milana 6, Belgrade.
Import A. D. ..	Kralja Milana 6, Belgrade.
"Konstruktor" A.D. ..	Kraljev Trg. 5, Belgrade, and all branches in Yugoslavia.
Kovac, Ivan ..	Nikoliceva Ulica 13, Zagreb and Sesvete.
Kurt, Jansch ..	Kraljev Trg. 8, Belgrade.
Leskovar Dr. Josip ..	Sodna Ul. 16, Maribor.
Lorborau, Dr. David ..	Kraljev Trg. 8, Belgrade.
Luckmann, Dr. Heinrich ..	Ljubljana.
Luckmann, Dr. Josip ..	Ljubljana.
Mautner, D. D., Jugoslavenske Tekstilne Tvornice.	Trg. Kralja Petra 6, Zagreb.

Yugoslavia—*concld.*

Metal A.D. ..	Kneza Pavla 15, Belgrade.
Moser, Bruno ..	Zemun.
Moser, Dr. Ivan ..	Zemun.
Moser, Wilhelm Hans ..	Vojvode Milenka 21, Belgrade.
" Moster " Tvornica Laka I Boja ..	Radnicka C. 41, Zagreb.
Novosadska Fabrika Srafova i Gvozdene Robe D.D.	Sremska Ul., Novi Sad.
Odol Compagnie A/D. ..	Belgrade.
Orenstein i Koppel D.D.U. Jugoslovensko (Likvidaciji).	Kustosija 77, Zagreb.
Rabus, K., i Sin (Tvornica Suhomesnate Robe).	Nikoliceva Ulica 13, Zagreb and Sesvete.
Ristic, Vasa ..	Prestolonaslednikov Trg. 5, Belgrade.
Rumpel Gradjevinsko i Trgovacko A.D.	Kralja Milana Ul. 10, Belgrade, and all branches in Yugoslavia.
Tesla-Film D.D. ..	Kralja Petra Ul. 26, Belgrade.
Theseus D.Z.O.Z. ..	Dezeliceva Broj 20, Zagreb.
Thurn, Count Alexander ..	Valesina Gustanj.
Tosti, August ..	Ljubljana.
" Turbo " Agence de Commerce ..	Visegradska Ul. 8, Belgrade.
Verdikon, Slavko ..	Kraljev Trg. 8, Belgrade.
Voracek, Anton ..	Visegradska Ul. 8, Belgrade.
Wirth, Nikolaus ..	Vojvode Milenka Ul. 23-1, Belgrade.
Zorc, Dr. Vinko ..	Belgrade.

PART II.—DELETIONS.

Japan.

Hashi Hyo Shoten ..	176, Isobedori, 3-chome, Kobe.
E. Nomura ..	2-chome Minami Honmachi, Osaka.
Yonekura Shoten ..	86, Yamashita-cho, Naka-ku, Yokohama.

Panama.

Almacen Hogar y Cocina ..	Panama City.
Mahn, Julius ..	Panama City.

PART III—AMENDMENTS.

Argentina.

In relation to Sema, Sociedad Electro Metalurgica Argentina S.A., for Rivadavia 3002, substitute Calle Belgrano 857, Buenos Aires and all branches in Argentina.

Brazil.

In relation to Acos Marathon do Brazil Ltda., add " and all branches in Brazil ".

In relation to " Merck " do Brasil S.A. Comp. Chimica, add " and all branches in Brazil ".

Costa Rica.

For Benke, Walter, substitute Behnke, Walter.

Japan.

In relation to Doitsu Seiko Kabushiki Kaisha, add " and all branches in Japan ".

In relation to Neppon Olympia Typewriting Company, for 6, Goki-dori, 2-chome, Fukiai-ku, Kobe, substitute 307 Sannomiya-cho, 1-chome, Kobe-ku, Kobe.

For Yuasa Boyeki K.K., Meikai Building, 32, Akashi-machi, Kobe-ku, Kobe, substitute Yuasa Brothers Company (Yuasa Keiti Shokai), 30 Akashicho (P. O. Box 279), Kobe.

Korea.

For " Wolter Carl Gomei Kaisha (Carl Wolter & Co.) ", substitute Wolter, Carl & Co. (Gomei Kaisha), 3, Honmachi, 3-chome, Chemulpo (Jinsen).

Portugal.

For Metropolitana e Colonial de Construcoes Ltda. Sociedade, substitute Metropolitana e Colonial de Construcoes Ltda. Sociedade (S.O.M.E.C.).

Venezuela.

In relation to Sass F. & Cia, for Conde a Pinango 22 substitute Veroes Jesuitas 20.

2. Defence Co-ordination Department notification No. 54-O. R./12/39, dated the 28th June, 1940, is hereby cancelled.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY,
SIMLA, SATURDAY, AUGUST 24, 1940.
GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 24th August, 1940.

No. 54-O.R./23/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-O. R./9/39, dated the 9th May, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule heretoannexed;

(*b*) by deleting the names and addresses specified in Part II of the Schedule heretoannexed; and

(*c*) by making the amendments specified in Part III of the Schedule heretoannexed.

SCHEDULE.

PART I.—ADDITIONS.

Argentina.

Argentina de Representaciones Cia.	Cangallo 541, Buenos Aires.
Argentina de Representaciones Soc.	Cangallo 541, Buenos Aires.
Banque Francaise et Italienne pour l'Amérique du Sud S.A.	Buenos Aires and all branches in Argentina.
Bocklenberg, Paul	Belgrano, Calle Pampa 2975, Buenos Aires.
Bose, Walter	Sarmiento 459, Buenos Aires.
Deutsche la Plata Zeitung	Corrientes 672, Buenos Aires.
Kast y Ehinger S.R.L.	Calle Metan 4146, Buenos Aires.
Konig, Juan	Sarmiento 459, Buenos Aires.
Kunstler, Carlos e Hijos	Sarmiento 1411, Buenos Aires.
Leisse & Cia.	Calle Chacabuca 390, Buenos Aires.
Lentz, Wolf	Sarmiento 459, Buenos Aires.
Mehr, Hugo	Sarmiento 459, Buenos Aires.
Mika, Casa. S.R.L.	Calle Directorio 192-194, Buenos Aires.
Motte, Otto y Cia., Ltda.	Calle Córdoba 1467, Buenos Aires.
Nielhardt, Siegfried	Sarmiento 459, Buenos Aires.
Rhodius y Cia.	Av. de Mayo 560, Buenos Aires.
" Rhodius " S. A. Comercial y Financiera	Calle Reconquista 336, Buenos Aires.
S.E.B.A. (Servicio Envois Buenos Aires)	Cangallo 541, Buenos Aires.
Savelsbergh, Jose & Cia.	Buenos Aires.
Schulze, Otto	Sarmiento 459, Buenos Aires.
Steenhus, C. & Cia.	Reconquista 336, Buenos Aires.
" Styria " Aceros S. R. L.	Esparza 43, Buenos Aires.
Tjarks, Hermann & Co., Deutsche la Plata Zeitung.	Corrientes 672, Buenos Aires.

Argentina—*concluded.*	
Van der Velde, Otto	Sarmiento 459, Buenos Aires.
Van der Velde, Otto y Cia. ..	San Martin 235, Buenos Aires.
Van der Velde y Wraage, S.R.L. ..	Sarmiento 459, Buenos Aires.
Wraage, Bernardo	Sarmiento 459, Buenos Aires.
Brazil.	
Acos Phenix Ltda.	Rua Sao Pedro 120, Rio de Janeiro.
Arruda, Irmao & Cia.	Edificio Associaca, Commercial Sala 205 Rio de Janeiro.
Arruda, V. Humberto	Rua Candelaria 86, Rio de Janeiro.
Banque Francaise et Italienne pour l'Amérique du Sud S.A.	Rio de Janeiro and all branches in Brazil.
Fabrica Rio Granderse de Adubos e Productos Chemicos, S.A.	Pelotas.
Feddersen & Cia.	Rua Marechal Andreira 253, Rio Grande do Sul.
Guimaraes, Ernesto & Cia. ..	Rua Cidade de Toledo 23, Santos.
L.A.T.I., Linhas Aereas Trans-continentaes Italianas S.A.	Rua Mexico 90, Rio de Janeiro and all branches in Brazil.
Noetzlin, Hans.	Rua Portugal 9, Bahia.
Productos Bruschettini	Rua Senador Dantas 55, Rio de Janeiro.
Spredtke, Johannes H. P.	Rua Portugal 27, Bahia.
Steffen, Arnold & Cia.	Rua Portugal 9, Bahia.
Bulgaria.	
Glück, Paul	Tsar Krum St. 3A, Sofia.
Von Seydlitz, Baron Heinrich ..	La Chaussee de Gorna-Bania, nr. Sofia.
Chile.	
Banque Francaise et Italienne pour l'Amérique du Sud S. A.	Santiago and all branches in Chile.
Muggli, José	Santiago.
China.	
Odeon China Co.	Shanghai.
Colombia.	
Banque Francaise et Italienne pour l'Amérique du Sud S.A.	Bogota and all branches in Colombia.
Hamburg Amerika Linie	Bogota.
Herrera, Pedro	Carrera 10, No. 12-49. Bogota.
Laumayer, A. & Cia.	Ed. Teodosio Moreno, Bogota and all branches in Colombia.
Transmares, S.A.	Buenaventura and all branches in Colombia.
Costa Rica.	
Schell, Albert	San José.
Cuba.	
Kaupp, Arturo	204, Joy Neptuno, Havana.
Ecuador.	
El Mercurio ..	Cuenca.
Merchan, Nicanor ..	c/o El Mercurio, Cuenca.
Voz Obrera ..	Quito.
Greece.	
Avgherinos, S. ..	Patission St. 48, Athens.
Charalambous-Lykiardopoulos & Co. ..	Iera Odos, Athens.
Griechische Sachsenwerk A. G. ..	Patission St. 30, Athens.
Hadjimichaeli, P. ..	Athens.
Hellenique Electrotechnique (Laxengerg) S. A.	Patisson St. 30, Athens.

Greece—*concluded.*

Ley, Fritz ..	23, Alamantos St., Athens.
Papaconstantinou, Langanas & Co. ..	45B. Stadium St., Athens.
Reemtsma Tobacco Co. ..	Athens and all branches in Greece.
Reichof, H. ..	59, Boulevard Diamantidou, Athens.

Guatemala.

Hoepker, Henry (Palacio de Cristal) ..	Apartado 350, Guatemala City and all branches in Guatemala.
Riege & Cia. ..	Guatemala City and Retalhuleu.

Hungary.

Burgmann Feodor K.F.T. ..	Kresz Geza-ucca 45, Budapest.
Deichsel A. Magyar Aceldrot, Drotkötel & Drotarugyar r.t. (Deichsel A. Ungarische Stahldraht, und Drahtwarenfabriks A.G.)	Vilmos Csasz-ar-ut 15B, Miskolc.
Fattinger & Co., A.G. ..	Budapest.
Felmayer Istvan & Fiai, Kekfesto & Kartonnyomogyar r.t. (Felmayer Stefan & Sohne, Blaufärberei und Kattundrucksfabrik A.G.)	Sas-u 24, Szekesfehervar.
Freissler Antal felvono & Gepgyar r.t. (Freissler Anton Aufzüge & Maschinenfabriks A.G.)	Horn Ede-ucca 4, Budapest VI.
Groko Textil r.t.-Grohmann & Co. (Groko Textil A.G.)	Török Floris-ucca 116, Pestszenterzsebet.
Gutermann & Co. ..	Vilmos Csaszar-ut 15E, Budapest.
Hag Kave r.t. (Hag Kaffee A.G.) ..	Ranolder-ucca 21, Budapest IX.
Horganyhengermü r.t. (Zinkwalzwerke A.G.)	Zrinyi-ucca 15, Vac.
Kispesti Selyemszövogyar Schiel Testverek r.t. (Kispester Seidenweberei Gebrüder Schiel A.G.)	Deak Ferenc-ucca 10, Budapest.
Krause, Ernst & Co. A.G. ..	Erzsebet-körut 28, Budapest VII.
Lady Illatszeripari r.t. (Lady Parfumerie Industrie A.G.)	Holgy-ucca 14, Budapest X.
Magyar Femdobozmüvek r.t. (Ungarische Blechemballagen-Werke A.G.)	Kalvaria-ucca 55, Gyor.
Magyar-Olasz Bank r.t. (Ungarisch-Italienisch Bank A.G.)	Nador-u 16, Budapest.
Magyar Pharma Gyogyaru r.t. ..	Arany Janos-ucca 10, Budapest V.
Magyar Rabbethge & Giesecke Magtenyesztö r.t. (Ungarische Rabbethge & Giescke Samenzucht A.G.)	Nador-ucca 12, Budapest V.
Meray Motorkerekpargyar r.t. (Meray Motorradfabriks A.G.)	Lehel-ucca 10, Budapest VI.
Papir es nyersfedellemezgyar r.t. (Papier u Rohpappenfabrik A.G.)	Horthy Miklos-ut 101, Pestszenterzsebet.
Petöhazi es Nagycenki Cukorgyarak r.t. (Petöhazer & Gross-Zinkendorfer Zuckerfabriken A.G.).	Petöhaza, Sopron.
Polus-Sirius Muvek Akkumulator es Elemgyar r.t. (Polus-Sirius Werke Akkumulatoren u. Elementenfabrik A.G.)	Balvany-ucca 12, Budapest V.
Posnansky es Strelitz r.t. (Posnansky u Strelitz A.G.)	Zsitvay Leo-ucca 13, Budapest V.
Rudolf & Co. ..	Locsei-ut 59, Budapest.
Rütgers Guido Fatelitö és Faburkoló r.t. (Rutgers Guido Holzimpragnierungs u. Holzpflasterungs A.G.)	Soroksari-ut 39, Budapest IX.

Hungary – *concluded.*

Schüller es Tarsa r.t. ..	95-97, Rona-u, Budapest.
Stolzle C. Fiai (Stolzle's C. Sohne Ungarische A.G. Für Glaswaren).	Huba-ucca 10, Budapest IV.
Thiergärtner es Stöhr r.t. ..	Budafoki-ut 9-11, Budapest.
Tolnai Textilmüvek r.t. (Tolnaer Textilwerke A.G.)	Szent Istvan-ter 12, Budapest.
Ujpesti Posztógyár r.t. (Ujpester Tuchfabrik A.G.)	Nador-ucca 18, Budapest.
Unitas Automobil r.t. (Unitas Automobil Industrie u. Handels A.G.)	Zapolya-ucca 13. Budapest V.
"Uwag" Magyar Szovogyar r.t. ("Uwag" Ungarische Weberei A.G.)	Werkesles Sendor-ucca 11, Budapest V.
Vasarugyar r.t. (Eisenwarenfabriks A.G.) ..	VI Vilmos Császár-ut 15/B, Sopron.
Wellner Alpacca r.t. ..	Budapest.
Zagyvapalfalvai Uveggyar r.t. (Zagyvapalfalvaer Glasfabriks A.G.)	Deak Ferenc-ucca 16-18, Budapest V.

Iraq.

Banca di Roma ..	Rashid St., Baghdad.
Ezra E. Brothers ..	228/1, Al Rashid St., Baghdad.
Farraj, Artine J. ..	5A/176, Ras-el-Karya and 6/11, Karrada Sabaa Ksoor, Baghdad.
Gabbay, E. H. ..	228/1, Al Rashid St., Baghdad.
Gabbay, N. S. ..	228/1, Al Rashid St., Baghdad.
Iraq Trading Co. ..	228/1, Al Rashid St., Baghdad.

Japan.

Kali Kagaku Goshi Kaisha ..	Teikoku Seimei Bldg., Marunouchi, Tokyo.

Mexico.

Agencia Internacional de Libreria y Publicaciones.	Ave. Uruguay 10, Mexico City.
Bach y Dorsch, Sucs. ..	Apartado 412, Motolinia 20, Mexico City.
Baumgartner, Juan ..	Ave. Uruguay 10, Mexico City.
Deutsche Zeitung von Mexico ..	Mexico D. F.
El Diario Aleman ..	Mexico D. F.
General Machinery & Supply Co. ..	Calle Diaz Miron 303 Ote, Apartado 258 Tampico.
Muller, Fritz ..	Calle Diaz Miron 303 Ote, Apartado 258, Tampico.
Roentsch, Pablo S.A. ..	Av. Uruguay 19, P. O. B. 38, Mexic City.
San Antonio Abad. S.A. Cia. Ind. de ..	Mexico City.
Trapeha S.A. ..	Revillagigedo 6, Apartado Post 2298 Mexico D.F.

Nicaragua.

Brigneti, Piero & Co. ..	Managua.
Caligaris, Leopoldino Viuda de (Massa de Angel Caligaris.)	Managua.

Peru.

Frank, W. ..	Casilla 177. Arequipa.
Gubbins & Co. ..	Of. Ayacucho 341, Lima.
Hamann, A. C. ..	Casilla 370, Lima.

Portugal.

Berghaeger, Erwin ..	36 Praca Luiz de Camoes, Lisbon.
Couto, Oliveira Ltda. ..	Rua Firmeaza 312, Oporto.
Gawrisch, Heinz ..	Rua Concalo Cristavao 68 Oporto.
Kramer Ltda. (Farmac) ..	Galeria de Paris 102, Oporto.

Portugal—*concluded.*

Lassen & Cia., Ltda. ..	Rua da Prata 59, Lisbon and at Oporto.
Lisboa Filme Ltda. ...	Quinta dos Ulmeiros, Alameda das Linhas de Torres, Lumiar, Lisbon.
Lopes, Joao Manuel & Cia., Ltda. ..	102, Galeria de Paris, Oporto.
Optica Técnica Optec Ltda., Soc. ...	Rua 1st de Dezembro 101, Lisbon.
Santos, Alberto da Silva ...	6, Rua Dr. R. Sousa Martins, Lisbon.
Schuldt, Carl ..	Rua da Prata 59, Lisbon.
Schwarz & Co. ..	Rua do Fanqueiros 15, Lisbon.
Schwarz, Hans ..	Rua dos Fanqueiros 15, Lisbon.
Stehn, Kuno ..	Rua dos Fanqueiros 15, Lisbon.
Volz, Kurt ..	9, Vila Carlos Costa, Santa Amaro de Oeiras.

Portuguese East Africa.

Dieckman, Ernst ..	Lourenco Marques and Beira.
Pechner, Mrs. Erana ..	Lourenco Marques and Beira.
Webendorfer, Kurt ..	Lourenco Marques and Beira.

Roumania.

Apometrul S. A. ..	Strada Bursei 3, Bucharest.
Bayerischer Lloyd ..	Mistŭlor 4, Braila.
Berndorf, Argintaria ..	Strada Silfidelor 1, Bucharest.
Brandrup, Franz ..	Strada Gabroveni 10, Bucharest.
Chlorodont S. A. R. ...	Ciocrac 2 Brasov and Str. Victor Emmanuel III 31, Bucharest.
Codere Companie de Reprezentante S. A.	Str. Doamnei 1 Bucharest.
"Cosmos," Continental Motor-Schiffahrts A. G.	Braila.
Dunacom S. A. R. ..	Passagiul Bursei 2, Gulatz.
Garoma S. A. R. ..	Bucharest.
Hamburg America Linie S. A. R. ..	Calea Victoriei 32, Bucharest.
Intrans S. A. ..	Bulevardul Domnitei 3, Bucharest.
Kast & Ehinger S. A. R. ..	Str. Cultul Pabriu 7, Bucharest.
Oficiul National de Comert S. A. R. ..	Alex Lahovary 14, Bucharest.
Schmidt, Rudolf & Co. S. A. R. ..	Bulevardul Cuza Voda 56, Bucharest.
Semperit Cauciuc S. A. R. ..	Calea Mosilor 105, Bucharest.

Spain.

Abello Oxigeno Linde S. A. ..	Barcelona.
Atlas Diesel S. A. E. ...	Francisco Rojas 11, Madrid.
Deposito de Carbones de Tenerife S. A. ..	M. de Cubas 12, Madrid and all branches in Spain.
El Aguila ..	General Lacy 33, Madrid.
Foerschler, Pablo ..	Montalban 10, Juan Padillo 8, Madrid.
Gaertner Zavala y Cia. Ltda. ..	Plaza Centenario 6, San Sebastian.
Greiner C. A. y Hijos S. A. ..	Calle Pecher y Santa, San Feliu de Guixols.
Greiner J. A. ..	Calle Pecher y Santa, San Feliu de Guixols.
Hamburg-Amerika Line ..	Alcala 43, Madrid.
Industria y Comercio del Automobil Ltda.	Manuel Silvela 1, Madrid and at Vigo.
Llorente y von Jess, Ltda. ..	G. Ollogui 19, Vigo.
Niemeyer, Dr. ..	Pl. Canalejas 3, Madrid.
Norddeutscher Lloyd Bremen ..	Carrera San Jeronimo 33, Madrid.
Prinz, Hugo ..	Almeria.
Wuelfing, F. ..	Calle Pecher y Santa, San Feliu de Guixols.

Spain—*concluded.*

Zeiss, Carl ..	Pl. Canalejas 3, Madrid.
Ziesler, Carlos ..	Fernanflor 8, Madrid.

Canary Is.

Empr. Forneced D'Agua a Navegacao ..	Funchal, Madeira.
Insulana de Transportes Maritimos Ltda. Soc.	Funchal, Madeira.

Switzerland.

Boehringer, Robert A. G. ..	Oetenbachgasse 28, Zurich.
Chemische Fabrik Brugg A. G. ..	Brugg.
Kast & Ehinger G.m. b.H. ..	Hornergasse 12, Zurich.
Masstabfabrik A. G ..	Gewerberstrasse 6, Schaffhausen.
Movag Editions de Mode ..	Stadtelhoferstrasse 42, Zurich.
Paukner, Emil ..	Repfergasse, 13, Schaffhausen.
Pfeiffer, A. & Co. ..	Feuerthalen, nr. Schaffhausen.
Sachsische Metallwarenfabrik A. G. ..	Zurich.
Sauerstoff und Wasserstoffwerk A. G. ..	Lucerne.
Seiden Textile A. G. ..	Talstrasse 14, Zurich.
"Semperit" Central Agentur fur Gummiwaren A.G.	6, Hirschgasse, Basle.
Valmobil S A. ..	Rue de la Tour de l'Ile 1, Geneva.
Vogel, Emil ..	Ottenweg 30, Zurich.
Vulkan Kohlenhandels A. G. ..	1, Peterstrasse, Zurich.

Turkey.

A.E.G. (A.E.G. Turk a Elektrik S. Umumi yesi).	Galata, Istanbul.
Adler Dikis Nakineleri K. ve A. Valasakis	Rizapasa Yokosu 48, Istanbul.
Biller, Carol ..	19, Yogurtcou Sok, Bebck and 40, Eski Gumruk, Istanbul.
D. K. W. ..	Istiklal-Cad, 28, Istanbul.
Deutsche Luft Hansa ..	Kafeli Huseyim Han, Istanbul.
Elektron T.A.S. ..	Voyvoda Cad 58-62, Galata, Istanbul.
Feustel, Hans Walter ..	45, Kefeli Han alt, Galata, Istanbul.
Flottmann ..	Vis a Vis, Karakey Palas, Istanbul.
Frohlich, C. ..	Kendros Han 6, Istanbul.
Hermann, Hugo ..	Kredilone Han, Istanbul.
Hohtif A. G. (Hoch & Tiefbauten). ..	Istiklal Cad 209, Galata, Istanbul.
Holzmann, Philipp A.G. ..	Galata Istanbul.
Kapps, Andreas ..	Istiklal Cad 390, Istanbul.
Kimya ve Ecza Maddeleri, T., Ltd., Sirketi.	Inar Han, Istanbul.
Kraft, Fred W. ..	Marmora Han, Galata, Istanbul.
Kraft ve Astrowsky (Fred W. Kraft) ..	Marmora Han, Galata, Istanbul.
Mayer, Evald ..	Istanbul.
Mercedes ..	Voyvoda Cad, Istanbul.
Muller, C.A. ve Sur ..	Minerva Han 2, Galata Istanbul.
Naumann Makineleri Satis Turk Ltd., S.	Hezeran Sok 132-143, Galata, Istanbul.
Orak. Suha Fazli ..	Bozkurt Han, Istanbul and Ankara.
Orenstein and Koppel A.G. (Berlin) ..	Sarmas S. Balcekapi Tas H. 5 ci K Istanbul.
Ozgen, Refik Sabri ve Ergir, Ali ..	Yagcilar S. 23, Istanbul.
"Reemtsma" ..	Galata, Istanbul and all branches in Turkey.
Rheydt Kablwerk ..	Vis a Vis, Karakoy Palas, Istanbul.
Riza Dervis ve Ortagi ..	Inar Han, Istanbul.

Turkey—*concld.*

Schenkar & Co., A.G. ..	Galata, Istanbul.
Schering Kahlbaum A.G. (Berlin) ..	Inar Han, Istanbul.
Stinnes, Hugo Rideray A.G. ..	6 ci Vakif H. Galata, Istanbul.
Telefonbeau & Normalzeit ..	Vis a Vis, Karakoy Palas, Istanbul.
Telefunken Radyolari ..	Voyvoda Cad 58-62, Galata, Istanbul.
" Turkanil ", Sabri Atayolu ve Sirketi ..	Minerva Han, 2 ci kat, Galata, Istanbul.
Unz, Eugen ..	Dr. Mustafabey Cad 16, Izmir.
Unz, Max ..	Aahen-Munih Han, Galata, Istanbul and Izmir.
Voigtlander U. Sohn A.G. (Braunschweig)	Asirefendi Cad, Iman Han. Istanbul.
Weiss & Freitag A.G. ..	Sirkeci Palas 3, Istanbul.
Wertheim ..	Minerva Han, Istanbul.
Westdeutsche Seil Indust ..	Vis a Vis Karakoy Palas, Istanbul.

Uruguay.

Banque Francaise et Italienne pour l'Amerique du Sud S.A.	Montevideo.
Horler, Rodolfo ..	Laguna Marin 4347, Montevideo.
Imprenta Germano-Uruguaya ..	Cerrito 740, Montevideo.
Italiana Importazione Lane (Biella), S.A.	Rondeau 2024, Montevideo.
Italiana Laniera S.A. Cia. ..	Rondeau 2298, Montevideo.
Moltaldi Marco ..	Rondeau 2298, Montevideo.
Paoletti Cayani, Hugo ..	Palacio Salvo, Montevideo.
Rhodius y Cia. ..	Calle 25 de Agosto 709, Montevideo.
Serra Hermanos ..	Uruguay 755, Montevideo.

Yugoslavia.

Born, Dr. Karl Baron ..	Presernova ul 50, Ljubljana.
" Domovina " A.D. ..	Jovana Ristica Ul 11, Belgrade.
Handels-und Gewerbebank A.G. ..	Novi Sad.
" Jugotarif " ..	Kralja Petra 50 Belgrade.
Kosovic E. A. & Co. (Kosovickomp) ..	35 Knez Mihailova, Belgrade.
Kreditni Zavod za Trgovino in Industrijo	Presernova ul 50 Ljubljana.
"Lipa " Sjenicki & Co. ..	Kralja Petra 13, Belgrade.

PART II.—DELETIONS.

China.

Van Reekum Paper Company (Shanghai) Ltd.	346, Szechuen Road, Shanghai.
Yung Zeng Peppermint Oil Co. ..	Shanghai.

Japan.

Kamigumi Goshi Kaisha ..	1-5 Hamabe-dori, 4-chome, Fukiai-Ku, Kobe, and all branches in Japan.

Liberia.

Yancy, Ernst ..	Cape Palmas.

Peru.

Importadora del Peru. Soc ..	Ayacucho, Trujillo.

PART III.—AMENDMENTS.

Argentina.

For Borsig, Rheinmetall, Cia Argentina de Máquinas S.R. Ltda., substitute Rheinmetall Borsig, Cia Argentina de Máquinas S.R. Ltda.

Japan.

In relation to Roechling Steel Works, add " and all branches in Japan. "

2. Defence Co-ordination Department notification No. 54-O.R./15/39, dated the 10th July, 1940, is hereby cancelled.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, AUGUST 24, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 20th August, 1940.

No. D./C.-1272-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 9th August, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes:—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ...	23,28,53,000
Deposits:—		(b) Legal Tender in Burma only ...	17,66,000
(a) Government—		Rupee Coin	10,99,000
(1) Central Government of India.	9,37,67,000	Subsidiary Coin	5,12,000
		Bills Purchased and Discounted—	
		(a) Internal	...
(2) Government of Burma ...	1,64,01,000	(b) External	...
(3) Other Government Accounts.	3,96,22,000	(c) Government Treasury Bills ...	1,86,22,000
		Balances held abroad*	23,65,21,000
(b) Banks	31,75,36,000	Loans and Advances to Governments ...	88,00,000
(c) Others	1,54,61,000	Other Loans and Advances	4,43,000
Bills Payable	12,22,000	Investments	8,87,33,000
Other Liabilities	1,41,27,000	Other Assets	87,87,000
Rupees	59,81,36,000	Rupees	59,81,36,000

*Includes Cash and Short-term Securities.

Dated the 14th day of August, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 9th day of August, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	23,46,19,000		A.—Gold Coin and Bullion:—		
Notes in circulation:—			(a) Held in India ...	44,41,43,000	
(a) Legal Tender in India.	2,25,40,42,000		(b) Held outside India	...	
(b) Legal Tender in Burma only.	12,74,15,000		Sterling Securities ...	1,31,50,11,000	
			Total of A ...	...	1,75,91,54,000
			B.—Rupee Coin	...	36,08,97,000
Total Notes issued		2,61,60,76,000	Government of India Rupee Securities.	...	49,60,25,000
			Internal Bills of Exchange and other Commercial Paper.	...	...
Total Liabilities ...		2,61,60,76,000	Total Assets ...		2,61,60,76,000

Ratio of Total of A to Liabilities: 67·244 per cent.

Dated the 14th day of August, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 24th August, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1258.—The following draft of certain further amendments to the Cantonment Land Administration Rules, 1937, which it is proposed to make in exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), is published as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 24th September, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendments.

In the said Rules—

(1) in the proviso to sub-rule (5) of rule 9, the words " on such terms as may in each case be determined by the Central Government " shall be omitted.

(2) in rule 43—

(*a*) in clause (*iv*), the word " ordinarily " shall be omitted ;

(*b*) the following proviso shall be added, namely :—

" Provided that the Central Government may, at the time of entrusting the management of any land to the Board,—

(*i*) in modification of condition (*iii*) direct that the cost of the litigation referred to in that condition shall be borne by the Central Government instead of by the Board, either wholly or in respect of such suits as the Central Government may think fit.

(*ii*) in modification of condition (*iv*) direct that all receipts from the land, or receipts of a specified description, shall be credited to the Central Government instead of to the Cantonment fund ; and

(*iii*) impose such other conditions as it thinks fit on the management of the land. "

No. 1259.—In exercise of the powers conferred by the proviso to subsection (*1*) of section 15 of the Cantonments Act, 1924 (II of 1924), the Central Government being satisfied that it is necessary in order to avoid administrative difficulty is pleased to extend the term of office of all the elected members of the Cantonment Boards of the undermentioned Cantonments by a period of one year up to the dates shewn against each :—

Abbottabad. 15th January 1942.

Nowshera. 31st March 1942.

Bannu. 18th December 1941.

Cherat. 12th October 1941.

D. I. Khan. 8th October 1941.

Peshawar. 27th February 1942.

Murree. 21st July 1941.

No. 1260.—In exercise of the powers conferred by subsection (*3*) of section 284 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to cancel the bye-laws framed by the Cantonment Board, Jhelum, under clause (*3*) of section 282 of that Act regulating the collection, recovery and refund of the tax on lands and buildings, published with the notification of the Government of the Punjab, No. 8694, dated the 11th March 1932, the intention to do so having been previously published, as required by the said subsection.

No. 1262.—The following amendment to certain by-laws of the Rawalpindi Cantonment, made by the Cantonment Board, Rawalpindi, in exercise of the powers conferred by sections 119, 208 and 282 of the Cantonments Act, 1924 (II of 1924), is hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection 1 of section 284 of the said Act, namely :—

Amendment.

In all the bye-laws in the Rawalpindi Cantonment framed under sections 119, 208 or 202 of the Cantonments Act, 1924 (II of 1924), for the words " Cantonment Authority" wherever they occur, the words " Cantonment Board " shall be substituted.

No. 1269.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Lahore, by reason of the acceptance by the Central Government of the resignation of Maj. W. Gracie, 10/8 Punjab R.

No. 1270.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. R. H. D. Ross, 10/8 Punjab R., as a member of the Cantonment Board, Lahore, *vice* Maj. W. Gracie, 10/8 Punjab R., resigned.

No. 1273.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Sialkot, by reason of the acceptance by the Central Government of the resignation of Maj. S. B. Horn, M. C., 3rd D. G.

No. 1274.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the

nomination of Capt. G. P. Warden, 3rd D. G., as a member of the Cantonment Board, Sialkot, *vice* Maj. S. B. Horn, M.C., 3rd D. G., resigned.

CANTONMENTS—TAXATION.

The 19th August, 1940.

No. 1275.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), and in supersession of the notification of the Government of the Punjab in the Home Department, No. 144-H.-37/2177, dated the 19th January, 1937, the Cantonment Board, Lahore, with the previous sanction of the Central Government, hereby imposes a tax described below in the Lahore Cantonment.

Description of Tax.

A tax called octroi (without refunds) calculated on the gross weight of consignment including packing, drums and other articles used in packing, and a tax on animals by tail, at the rates shown in column 3 of the schedule appended below upon the articles or live animals mentioned in column 2 thereof imported into the limits of the Lahore Cantonment, subject to the following provisions :—

1. If an article, not specifically mentioned in this schedule falls under more than one item, the octroi (without refunds) shall be charged under the item carrying the highest rate. If the rates are the same for both or all the items, the importer will decide under which item the article is to be classed, *i.e.*, a mixture of silk and wool may be classed as either silk or wool.

2. The tax shall not be levied on the following articles :—

(1) stores imported by the Central Supply Depot of the Indian Red Cross Society ;

(2) magic lantern slides imported into the Lahore Cantonment by the Curator, Central Museum, Lahore ;

(3) *motia* flowers and other flowers, except roses suitable for making *itr* and *gulkand* and flowers scheduled in item 46 ;

(4) patent Vanesta boxes used for carrying Government treasure ;

(5) articles exported by rail from Lahore Cantonment and re-imported by rail owing to their having been refused by the consignees without delivery being taken or in the case of departments of Government only, after delivery has been taken, if a certificate to that effect is received from competent authority in that department ;

(6) empty gunny bags owned by Government and sent by the Officer in charge of supplies, Lahore Cantonment, to the Victor Salt Refinery, Circular Road, Lahore, for the purpose of being refilled with salt, provided a certificate duly signed by a gazetted officer of the department is produced ;

(7) chlorination tanks imported by the Public Health Department of the Punjab Government, if accompanied by a certificate duly signed by a gazetted officer of the department ;

(8) all materials required for the construction of transmission lines and connected works for the Uhl River Hydro-Electric Project which are unloaded at the Lahore Cantonment and Moghalpura Railway Stations and removed thence to the storage yards adjoining the Hydro-Electric Sub-Station sites outside Cantonment limits, provided that a certificate duly signed by a gazetted officer of the department is produced ;

(9) all ammunitions, military stores and other articles of police equipment including bicycles imported by the Police Department, provided that each consignment of such ammunition, military stores or other articles is certified by the Superintendent of Police of the district concerned to be the property of Government in the Police Department ;

(10) scientific goods exported from Lahore Cantonment to Murree and re-imported at the close of the summer season by the Chemist, Public Health Department, Lahore and the Chemical Examiner to Government, Lahore, if accompanied by a certificate duly signed by a gazetted officer of the department ;

(11) cinema machines and films and gramophones and gramophone records imported for educational purposes by the Punjab Advisory Board of Books or other official agency, if accompanied by a certificate duly signed by a gazetted officer of the department ;

(12) empty bobbins imported by the Government Weaving Factory, Shahdara, to obtain yarn from the Mela Ram Cotton Mills, if accompanied by a certificate signed by the Manager of the Factory ;

(13) all forms of quinine intended for medicinal purposes ;

(14) films and other material for propaganda imported by the Commissioner for Rural Reconstruction, Punjab, for the purpose of propaganda in rural areas, provided a certificate duly signed by a gazetted officer of the Department is produced ;

(15) *bona fide* personal and household belongings of persons coming to take up their residence within the Cantonment limits and *bona fide* personal luggage of travellers and Motor Vehicles duly registered under the Indian Motor Vehiles Act with a tax coupon, the period for which has not expired, showing that the tax payable has been duly paid ;

(16) necessaries (not being articles of food and drink), equipment and clothing imported by officers in command of troops or air force units for the use of their men and followers, or grain and green fodder imported for consumption by horses, mules, or other animals maintained as part of their military equipage by any person in military or air force service, provided that such grain or fodder is certified by the commanding officer to be imported for *bona fide* public purposes, and all Government stores imported for military purposes and certified in writing by competent authority to be so exempt ;

(17) articles imported for manufacturing purposes into a jail situated within the municipal limits, provided that the goods into which they are manufactured are used in the jail itself or supplied to other departments of Government ;

(18) all road-making materials such as stone ballast, sand shingle, bricks for soling coats, empty coaltar or asphalt drums and wire screens for screening road metal and sand, imported by the Government of India or by any Provincial Government or by any Local Authority (including Cantonment Board), or by contractors for use on the roads maintained by the Public Works Department of Government or any Local Authority (including a Cantonment Board), if accompanied at the time of import by a certificate signed by a gazetted officer of the Government department concerned by the President, Executive Officer or Secretary of the local authority concerned that such articles are required by them for road-making only and all coaltar (including *Damar*), bitumen and asphalt, and road rollers, tar mixers and sprayers and other machinery used for the construction and maintenance of roads ;

(19) nitrate of soda, sulphate of ammonia, calcium cyanamide, sulphate of potash, muriate of potash, kainite, superphosphates, leunaphos, nitrochalk, nicifos, basic slag, gypsum and all other chemical manures, and bone meal and similar preparations for live stock ;

(20) gold and silver bullion or coin ;

(21) printed books, newspapers, catalogues, wall maps, globe maps, atlases, examination answer books and official records still in official use (excluding waste paper) ;

(22) stamps, stamped paper and petition paper ;

(23) headloads of cow dung fule (*uplas*), of grass and of brush wood ;

(24) railway stores and materials required for use on a railway, whether in constructing, maintaining or working the same, and not removed outside the railway boundary, but not including stores imported for purchase or consumption by railway employees, or stores with which a railway co-operative store is stocked for sale to members, provided that whenever such stores and materials whether in their original forms or otherwise are removed from the railway boundaries and are no longer required for the use of the railway in constructing, maintaining or working the same they shall become liable to the payment of octroi ;

(25) goods imported by rail and rebooked and exported without delivery having been taken, or without being removed from railway premises ;

(26) goods on which the octroi amounts to less than three pies ;

(27) forms and papers used by *Patwaries* or *Field Kanungos* in connection with their official duties ;

(28) goods belonging to the Cantonment Board, Lahore, so certified by the Executive Officer ;

(29) sweets, other edibles and *bhaji* for immediate personal use not exceeding two seers in weight per person accompanying them, and aerated water bottles, milk bottles and gas cylinders whether empty or filled with aerated waters but (not aerated excisable liquor), milk or gas (including carbonic acid gas under pressure whether in the form of 'dry ice' or not) respectively ;

(30) earth, aerated waters, *chhichhra* leaves, bones in a natural state and fresh vegetables other than those specified in the schedule ;

(31) *bona fide* commercial samples meant for free distribution and not meant for transfer or sale ;

(32) the following articles, if accompanied by a transit pass valid for the period mentioned against each of them ;

(i) used articles imported in order that they may be repaired and exported to the original consignor including cinematographic film forrepair or verification only and not for exhibition. — 6 months.

(ii) *bona fide* belongings of travellers, including the implements and paraphernalia of their trade or profession, which are imported for their professional use and are not intended for sale. — 6 months.

(iii) articles imported for sale, show or any purpose in furtherance of an exhibition certified by a gazetted officer of the Government department concerned to be for the promotion of trade, industry or agriculture, provided that—

Octroi without refunds is paid on the articles sold or otherwise disposed of within the limits of the Municipality :

The transit pass will be issued not more than 15 days prior to the commencement of the exhibition and will remain valid for 15 days after the last date of the exhibition.

(iv) tools and plant imported for the erection of machinery or for the execution of engineering works. — 3 years.

(v) gramophone records imported by the Station Director, All-India Radio, Lahore. — 1 month.

(vi) motor vehicles and their accessories required to be imported for inspection under the Indian Motor Vehicles Act and the rules thereunder. — 72 hours.

(vii) drums and barrels to be refilled with the oils specified in item No. 25 of the schedule or with excisable liquor including methylated spirit or molasses and empty jars and tins to be refilled with articles specified in item 25 (and the articles specified in item 34 when sent from the Government Institute of Dyeing and Calico Printing, Shahdara. — 1 month.

(viii) articles or animals imported in accordance with the orders of a court of law in connection with its official duties. — 1 year.

(ix) all products of the Government Demonstration Weaving Factory at Shahdara imported into Lahore Cantonment and certified by the Superintendent of the Factory to be intended only for display and not for consumption, use or sale within the limits of Lahore Cantonment. — 15 days.

(33) The following articles if accompanied by a pass in form O-21 valid for the period shown against each of them :—

(i) machinery, tools and plant sent out for the execution of work. — 3 months.

(ii) used furniture, pianos and similar musical instruments, tents, *chholdaries*, crockery, utensils and lamps taken out temporarily :—

(a) for parties, marriages, ceremonies and public functions — 1 month.

(b) for hiring out to persons residing outside Cantonment limits. — 3 months.

(iii) articles exported to the Government Institute for Dyeing and Calico Printing at Shahdara for washing, bleaching, dyeing, dry cleaning and printing. — 1 month.

(34) milk, water, ice and dry ice ;

(35) hand woven mosquito nets valued complete at a price not exceeding Rs. 3 each and handwoven mosquito net materials (but not mesh nets) ;

(36) agricultural machinery and implements and their component and spare parts, including pipes and fittings used for boring wells ;

(37) unglazed earthenware (including unglazed earthenware toys) ;

(38) pig iron and old and unserviceable articles made of iron, steel or tin for scrapping.

(Note :—No article shall be considered for scrapping unless it is unfit for any use except melting) ;

(39) bullock carts, trucks, wheel barrows and hand carts ;

(40) refrigerating batteries ;

(41) all articles imported through the parcel post ;

(42) all live animals other then fish, game, eggs, poultry sheep and goats, and bulls, bullocks, cows, buffaloes and calves for slaughter ;

(43) Post and Telegraph material imported by the Telegraph Store Depot of the Government of India and certified not to be used within the Cantonment limits ;

(44) exhibits of the agricultural and other Government departments imported for instructional purposes, if accompanied at the time of import by a certificate signed by a gazetted officer of the department concerned that such exhibits are meant for the purpose of exhibition only ;

(45) exhibits of the District Rural Community Council imported for instructional purposes accompanied at the time of import by a certificate signed by the chairman of the Council that such exhibits are meant for the purpose of exhibition only ;

(46) all live plants, young trees and seedlings imported for transplantation ;

(47) articles or animals imported by the Police in connection with their official duties, if accompanied by a detailed certificate from the Station House Officer concerned, such certificate being liable in case of doubt to subsequent verification by a Gazetted Police Officer :—

SCHEDULE.

Serial No.	Description of Articles.	Rate per maund.
		Rs. A. P.
	CLASS I.	
	Articles of Food and Drink for Men or Animals.	
1	Fodder (except in headloads), *bhusa*, cotton seeds and oil cake.	0 0 6
2	Unhusked rice, paddy or *dhan*, bran (*chokhar*) and grain.	0 0 6
3	Crushed grain (*dalia*, *dana* and *wand*), flour (other than *singhara* flour), *maida*, *suji*, *basin* and *sattu*, husked rice and pulses not otherwise scheduled.	0 1 0
4	Potatoes, sweet potatoes, Jerusalem artichokes, garlic, ginger, *singhara*, *arvi* and fresh chillies.	0 2 0
5	Cucumbers (*khira* or *kakri*) melons (*kharbuza*), water melons (*turbuz*), *kanshi phal* (*halwa kaddu*), sugarcane, *kachalu* and dried onions.	0 1 0
6	Other fresh fruits, including *sarda* melons, *narial tar*, *amla tar*, *harar tar*, *dhew tar*, *dela tar*, *tumma tar* and *pethas*, and roses suitable for making *itr* and *gulkand*.	0 4 0
7	All other dried fruits, dried vegetables (not specified elsewhere in the schedule) and nuts, including mushrooms (*khumb*, *dhingries* and *guchhies*) and sago in sacks and *singhara* flour.	0 8 0
8	Betel leaves	2 8 0
9	Sugarcane juice	0 2 0
10	Fruit juice not bottled or canned ..	0 8 0
11	*Ghi*	1 4 0
12	Refined sugar, i.e., white or crystallized sugar, sugar candy and sugar loaf (*misri*), except as scheduled in item 15.	0 8 0
13	Sugar not otherwise specified including *gur*, *shakkar*, *minja*, *talauncha*, and molasses (*shira* or *rab*).	0 4 0
14	Bacon, ham, fresh fish, meat, game, eggs and poultry, not bottled or canned.	0 8 0
15	Vegetable *ghi*, cocogem, butter, *khoa*, cream, tinned milk and cream, milk powder, tea, coffee, honey, jams, preserved fruits, oil man's stores and groceries (including flour, rice, sweets and sugar in tins, cans, bottles or boxes) and preparations of food and drink not scheduled otherwise.	1 4 0

Serial No.	Description of Articles.	Rate per maund.
		Rs. A. P.
16	Excisable liquor, excluding methylated spirit.	0 8 0
17	Opium and *charas*	0 2 0
18	*Bhang*	0 1 0
19	Bread, cakes and pastry ...	0 8 0
20	Indian confectionary and pickles (not tinned, canned, bottled, or packed in boxes) including *bari*, *papar*, *sewavan* and *phulwari*.	0 8 0
21	Seeds of vegetables, fodder, fruits, flowers and trees.	0 4 0
22	Salt	0 0 6
	CLASS II.	
	Animals.	Per head.
		Rs. A. P.
23	Sheep and goats	0 2 0
24	Bulls, bullocks, cows, buffaloes and calves for slaughter.	1 0 0
	CLASS III.	Per maund.
	Articles used for Lighting Fuel or Washing.	
		Rs. A. P.
25	Petrol and kerosine oil and mineral oil, diesel oil, crude oil, and other fuel oils, lubricating oils, and oils used as insecticides.	0 2 0
26	Mineral grease, excluding petroleum jelly.	0 4 0
27	Vegetable non-essential oils ...	0 4 0
28	Oil seeds except cotton seeds ...	0 1 0
29	Steam coal	0 0 3
30	Cowdung fuel (*uplas*) and brushwood except in headloads, coal other than steam coal, *gaza* wood for burning, other firewood, charcoal, coke, soft coke, saw dust, *tili sarkanda*, tanning material (bark leaves and other tanstuff) and worn out inflammable articles only fit for burning.	0 0 6
31	*Ritha*, *kishta*, *sajji* and soap stone	0 2 0
32	Toilet soap for human use, and boot polish.	1 4 0
33	Other soaps (including Monkey brand, Sunlight soap and Vim and Lux), caustic soda, caustic potash, refined salt-petre, potash alum, starch, Epsom salts, sodium bicarbonate, sodium carbonate and sulphate and other saline substances used in washing clothes, floors and utensils.	0 4 0
33(A)	Unrefined salt-petre	0 1 0

Serial No.	Description of Articles.	Rate per maund. Rs.	A.	P.
34	Commercial, Acids, naphtholene balls, disinfectants (including bleaching powder, chloride of lime and maxoclor), photographic chemicals, carbonate and bicarbonate of ammonia, calcium chloride, zinc chloride, magnesium chloride, fire extinguishing chemicals, solignum and other chemicals used for the preservation of wood and weed killers.	0	4	0
35	Matches, candles and other articles intended for gas or oil lighting (including lamps, lanterns, Kitson and Petromax lamps), gun-powder, blasting powder, fire works, wax, tallow, fat and lard.	1	4	0
36	Methylated spirit	0	2	0
37	Electrical machinery, apparatus, appliances and material for lighting and cooling purposes, including electric motors, fans, cables (insulated or otherwise), earthen and porcelain insulators, batteries, cells, carbon anodes and cathodes, and glass lamp bulbs, but excluding articles scheduled in item 69.	1	4	0
	CLASS IV.			
	Articles used in the Construction of Buildings.			
38	Wood sawn and unsawn, bamboos, *lathis, sirki, munj,* condemned railway sleepers, and wooden pegs for driving into the ground.	0	1	6
39	Manufactured articles of wood not otherwise scheduled, including chicks for doors and windows, plywood sheets and wooden electrical casing.	0	4	0
40	Cement, *hurmachi* (red oxide powder), *geri* (pink oxide powder), white and red sand ground stone for cement, fire bricks, fire clay, marble and plaster of paris and articles made thereof, stone not otherwise included in this schedule and articles made thereof, cement tiles, stone were pipes, hume pipes, white lime italit, asbestos sheets, glazed earthenware and bathroom and sanitary fittings, whether made of stoneware porcelain, metal or glass, fresh or salt water shells, china clay and modelling clay.	0	2	0
41	*Kankar* lime, brick tiles including (*chaukas*), other earthen building material not elsewhere scheduled, stone metal and boulders of barytes, red oxide, limestone and of other stone, *Multani kharia mitti,* lime nodules (*kankar*), chalk, coke cinders (*kali keri*).	0	0	3
42	Bricks, river sand, burnt earth (*lal keri*) and brick dust (*surkhi*).	0	0	1
43	Glazed titles for walls and floors ...	1	4	0
44	Paint, dry colours (such as dry white zinc, white lead oxide, titinium oxide and lithophone), varnish, polish, glue, rosin and turpentine.	0	4	0
45	Glass window panes ..	0	10	0

Serial No.	Description of Articles.	Rate per maund. Rs.	A.	P.
	CLASS V.			
	Drugs, Spices, Gums, and Perfumes.			
46	*Mehndi, wasma, harhar, behra, amla* (dry) *ambaltas, imli kain, harmal, dhup, agarbati, loban, saunf, dhania, ajwain, rai, haldi, anardana, tej, pattar, brahmi, ratanjot, jawanh* flower and other spices and gums and similar herbs, roots, flowers, leaves and seeds used for medicinal purposes or as incense and not otherwise scheduled.	0	8	0
47	Perfumery, toilet requisites, hair dyes, hair oils, sponges (natural or made of rubber), chemicals, drugs and medicines (excluding chemical manures and chemicals specified in items 33 and 34 and drugs specified in item 46), perfumed and essential oils and petroleum jelly (vaseline).	1	4	0
	CLASS VI.			
	Tobacco Manufactured and Unmanufactured.			
48	Cigarettes, cigars, *biris* and snuff and tobacco for manufacturing these or for smoking in pipes or for eating.	1	4	0
49	Tobacco in any other shape suitable for smoking in a *huqqa.*	0	4	0
50	Tobacco dust	0	1	0
	CLASS VII.			
	Piece Goods and other Textile Fabrics and other manufactured articles of Clothing and Dress.			
51	Raw cotton (*kapas*) ...	0	0	6
52	Raw wool and goat's hair ...	0	0	6
53	Ginned cotton	0	4	0
54	Cotton, linen, silken and woollen thread, twist and yarn.	0	12	0
55	Silk piecegoods ...	1	4	0
56	Wollen piecegoods	1	4	0
57	Cotton, linen, and all other piecegoods	1	4	0
58	Furs and wearing apparel, including boot laces, gloves, belts, hats (including skeleton hats), buttons and clothes made of leather or fur (but excluding boots and shoes), carpets, blankets, drapery, hosiery and haberdashery.	1	4	0
59	*Niwar,* canvas, tents, tarpaulins, tracing, cloth, book-binding cloth, tonga and motor hood cloth, hair-cloth, ticken, screens, and nets for games and sporting purposes.	1	4	0
60	Condemed and unserviceable old clothes made of linen, cotton or wool, blankets, tarpaulins, ground sheets, durries, tents, *chholdaries,* canvas bags, boots, saddlery and similar condemned military equipment and leather scrap.	0	4	0
61	Gold and silver lace, wire and thread, *gota, kinari, lamita, silma* and *sitara* (imitation or real).	1	4	0
62	Jute, hemp, *patha* and other fibres, including articles made of *patha, wan, chitai* and *tili dab.*	0	2	0
63	*Dib* (made from palm leaves) ...	0	1	0
64	Gunny bags, Hessian cloth, *tats* and articles made of *munj* except *wan* and of hemp and other fibres not specified elsewhere in this schedule, ropes, cords of all kinds (except *wan* and fine matting such as China matting.	0	6	0

Serial No.	Description of Articles.	Rate per maund. Rs. A. P.
65	Raw hides and skins ...	0 0 6
66	Cured hides and tanned leather ...	0 12 0
67	Manufactured leather, saddlery, boots and shoes, and other articles of leather (except as otherwise scheduled) and skins of animals fit for use as mats or rugs.	1 4 0
	CLASS VIII.	
	Metals and Articles made of Metals.	
68	Wrought and unwrought iron, steel bar, sheets of iron, girder angle, tee and round irons and rails.	0 1 0
69	Machinery (other than agricultural machinery), including machinery for the production of electrical energy, electric motors, alternators, switch boards, rotary convertors, control gears, and other parts of electrical machinery used for motive power or in connection with any gear attached to industrial machinery and electrical casing (including *gutties* and metal pipes, capping and blocks).	0 4 0
70	Armoured suction hose pipes, sheets of zinc, lead and tin, articles made of iron steel, zinc, lead and tin not otherwise scheduled (such as iron furniture made entirely of iron and without upholstery, pots and pans, galvanised iron bath tubs and buckets), iron and steel pipes, shafting, wire, wire rope, nails and screws and tonga channels.	0 4 0
71	Telephonic, telegraphic, wireless, amplifying, cinematographic and televisional apparatus and goods, watches, watch glasses, watch chains and straps and parts thereof, opitical goods, spectacles and spectacle cases, electrical apparatus other than for lighting and cooling purposes, surveying-apparatus, scientific appliances, cutlery, scissors, tools, locks and keys, clocks and parts thereof, musical instruments, photographic instruments, films and materials (other than chemicals), typewriters, and other similar machines, surgical, dental, drawing, educational, mathematical and measuring instruments, and appliances, sewing, knitting and embroidery machine, glass picture frames, gramophones and gramophone records, pianos, harmoniums, gold and silver jewellery, ornaments and articles made wholly or partly of gold and silver, precious stones, imitation, jewellery, glass beads, mica, *muqash*, sequins and other metal adjuncts to wearing apparel, cigarette holders and lighters and furniture partely made of iron.	1 4 0
72	Brass and all other metals not otherwise scheduled, including wire, rods and pipes made of these metals and mixed metal dust.	0 12 0
73	Articles made wholly or partly of brass and other metals, except as otherwise scheduled.	1 4 0
	CLASS IX.	
	Miscellaneous.	
74	Dyes (including natural indigo), *hirakasis*, *maju majith*, *lac* and sealing wax.	1 4 0
75	Raw rubber, rubber solution and rubber goods (excluding rubber tyres and tubes for vehicles) articles used for sports and games, articles made of wood, such as furniture (except as otherwise scheduled), looking glasses, brushes, wooden pegs for hanging hats and clothes, horn, celluloid (excluding films bakelite, ivory and bone, and articles made thereof, all toys made of metals or wood or other material, playing cards, umbrellas, walking sticks, tobacco pipes, *huqqas* and parts thereof and unarmoured rubber canvas hose pipes.)	1 4 0
76	Photographic films for use in cinematographic exhibitions.	1 4 0
77	Old and unserviceable rubber goods, including old tyres and tubes.	0 4 0
78	Empty bottles for spirits, beer, lime-juice and other similar drinks and empty medicinal, hair oil and scent bottles.	0 4 0
79	*Desi* glass bangles, crockery, enamel and glassware (except empty bottles otherwise scheduled), thermos flasks and feeding bottles for infants.	1 4 0
80	Bicyles, tricyles, carriages, jin-rickshaws, aeroplanes, perambulators, motor vehicles, and all sorts of conveyances, and component and spare parts thereof excluding rubber tyres and tubes.	1 4 0
80 (A)	Solid or pneumatic rubber tyres and tubes manufactured ready for use on vehicles of all kinds.	0 8 0
81	Paste, millboard and waste paper and rags for making paper.	0 2 0
82	Paper, including newsprint, writing pads and cards and envelopes, drawing and blotting paper, photographic printing paper and carbon, ferro paper (but excluding waste paper, printed books, newspaper and catalogues), printing and other ink and ink pots.	0 4 0
83	Stationery not specified elsewhere in this schedule.	1 4 0
84	Cane for seating chairs, *khas*, belting, asbestos packing wooden packing cases, baskets, cane and basket work chairs, stools and tables.	0 2 0
85	All other articles not otherwise exempted and not chargeable under any other head.	1 4 0

NOTE.—(*i*) Under item 84 every consignment of goods imported in a wooden packing case shall be assessed at one-fourth of its weight as a wooden packing case and three-fourths as the contents of the case, if the contents are to be assessed at a higher rate, provided that the gross weight of each single packing case is at least half a maund. A crate is not a packing case for the purpose of this note.

(*ii*) Importers of motor vehicles may have the option of paying octroi at the following rates for each vehicle, whether crated or uncrated, provided that no accessories are included other than those fixed on the vehicle or ordinarily included in the purchase price of the vehicle when new :—

	Rate per vehicle. Rs. A. P.
(*a*) Motor cycles without side car, and motor lawn mowers	3 0 0
(*b*) Motor cycles with side car	5 0 0
(*c*) Other motor vehicles	20 0 0

The 19th August, 1940.

No. 1276.—In exercise of the powers conferred by subsection (3) of section 284 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to cancel the bye-laws framed by the Cantonment Board, Lahore, under sections 282 and 283 of the said Act, regarding the collection, recovery and refund of octroi tax, published with the notification of the Government of the Punjab in the Home Department, No. 3221-H.-36/26239, dated the 31st August, 1936, the intention so to do having been previously published as required by the said subsection.

C. MACI G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 21st August, 1940.

No. M-1273.—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Mica Control Order, 1940, namely :—

In sub-clause (3) of clause 16 of the said Order, for the word "Government" the words the "Provincial Government" shall be substituted.

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, AUGUST 26, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 26th August, 1940.

No. 1-W.R.I./40.—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Central Government is pleased to make the following rules, namely :—

1. These rules may be called the War Risks (Goods) Insurance Rules, 1940.

2. In these rules,—

(*i*) "Ordinance" means the War Risks (Goods) Insurance Ordinance, 1940 ;

(*ii*) "Scheme" means the scheme referred to in subsection (1) of section 5 of the Ordinance as the War Risks (Goods) Insurance Scheme.

3. The following risks shall be deemed to be war risks for the purposes of the Ordinance and these Rules, namely, the risks of loss or damage—

(*a*) caused by—

(*i*) the discharge of any missile (including liquid and gas) ; or

(*ii*) the use of any weapon, explosive or other noxious thing ; or

(*iii*) the doing of any other injurious act ;

either by the enemy or in combating the enemy or repelling an imagined attack by the enemy ; or

(*b*) caused by the impact on any property of any enemy aircraft, or any aircraft belonging to, or held by any person on behalf of, or for the benefit of, His Majesty or any allied power, or any part of, or anything dropped from, any such aircraft.

4. Every policy of insurance issued for the purposes of the Scheme shall be in respect of a period not exceeding three months and ending on a date three months, six months, nine months or one year, as the case may be, after the date on which the Scheme comes into force.

5. The premium payable under any policy of insurance issued under the Scheme shall be payable at the rate of one-thirty second of one per cent, per month in respect of any period of insurance comprised in the period of three months commencing on the date on which the Scheme comes into force.

6. The amount of any one premium payable under a policy of insurance issued under the Scheme shall not be less than five rupees in the case of a policy issued for a period of one month, or less than ten rupees in the case of a policy issued for a period exceeding one month.

7. For the purposes of the proviso to subsection (1) of section 7 of the Ordinance the maximum amount shall be Rs. 20,000.

No. 2-W.R.I./40.—In pursuance of the proviso to subsection (2) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940, the Central Government is pleased to direct that no person shall be required to be insured in respect of any goods which in relation to that person would not, apart from the provisions of subsection (2) of section 3 of the said Ordinance, be goods insurable under the said Ordinance.

No. 3-W.R.I./40.—In exercise of the powers conferred by subsection (4) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940, the Central Government is pleased to direct that the goods specified in the Schedule annexed hereto shall, notwithstanding anything contained in section 3 of the said Ordinance. be deemed not to be goods insurable under the said Ordinance.

Schedule.

1. Growing crops, plants and trees, livestock, and, in relation to a person carrying on the business of producing agricultural products, the following goods produced by that person when on land occupied by him in the course of that business, that is to say, agricultural products and articles of food and drink wholly or partly manufactured or derived from any such product and fleeces and the skins of animals ;

2. Goods forming the subject of a hire purchase agreement or agreements where the hirer is a person not carrying on the business of selling, letting or hiring goods of the description so hired and wherein provision is made for payment in not less than four instalments spread over a period of not less than six months.

3. Coal (including anthracite and cannel coal) and coke and manufactured fuel of which coal or coke is the chief constituent ;

4. Iron ore ;

5. Manganese ore of all descriptions except manganese ores used in the manufacture of chemicals, electric batteries, manganese metal, glass or ceramics ;

6. Iron and steel scrap ;

7. Non-metalliferous mining and quarry products, unmanufactured other than mica ;

8. Bricks and tiles of brick-earth and clay, and refractory bricks, blocks and tiles ;

9. Cinder, scale and slag ;

10. Iron and steel of the following descriptions :—

Pig Iron ;

Ferro Alloys other than in powder form ;

Ingots ;

Billets, blooms and slabs ;

Tinplate and sheet bars ;

Plates, medium plates, whether fabricated or not ; sheets, coated and uncoated ;

Angles, channels, tees, joists, piling Sections and other sectional material, whether fabricated or not ;

Rounds, rods, wire rods, squares, hexagons, flats and all other sections and shapes other than bright ;

Rails, sleepers fishplates and sole plates ;

Tinplates, terne plates, black plates and silverfinished plates ;

Hoop and strip, hot or cold rolled, other than bright ;

Tyres, axles and wheels ;

Castings, blocks for forgings, blocks for pressings, forgings and stampings (except where wholly or partly machined) and pressings ;

Colliery Arches and pit props ;

Pipes and hot finished tubes ;

Assemblies of plates and sectional materials as component parts of structures.

11. Gold, silver, platinum, palladium, iridium, rhodium, osmium and ruthenium and alloys thereof (in grain, ingot, bar, wire or powder).

12. Paintings in oil or water colours, pencil, ink and charcoal drawings and pastels on canvas or paper (including board) and hand printed impressions taken from blocks, plates or like material, whether framed or unframed; and sculpture, whether in the round, in relief or in intaglio.

13. Postage stamps (intended for collection purposes) denoting a postal service or services, being marks or devices embossed or impressed or comprised in a label.

14. Objects of art or craftsmanship being not less than one hundred years old.

15. Cement and cement clinker.

16. Lime.

17. Slates for roofing.

18. Pavement kerbs and setts of granite.

19. Ores, concentrates, drosses, and residues for smelting of aluminium, antimony, copper, lead, nickel and zinc (or spelter), and drosses and residues of tin.

20. Scrap of the following metals and alloys thereof :—aluminium, antimony, copper, lead, nickel tin and zinc (or spelter).

21. Copper, unwrought, whether refined or not in ingots, bars, billets, wirebars, blocks, slabs, cakes, cathodes, anodes, and rods, and copper shot.

22. Aluminium, antimony, lead nickel, tin and zinc (or spelter) unwrought, in ingots, pigs, blocks, cakes, bars and slabs.

23. Lead in white lead stacks and chambers.

24. Alloys of aluminium, antimony, copper, lead, nickel, tin, zinc (or spelter, unwrought, in ingots, pigs, blocks, cakes, bars and slabs.

25. Unmounted diamonds, whether rough or polished, and industrial diamonds mounted or unmounted.

26. Natural pearls, mounted or unmounted.

27. Other precious and semi-precious stones, unmounted, cut or uncut.

28. Gem set jewellery, that is to say, precious and semi-precious stones mounted in gold or platinum, palladium, iridium, rhodium, osmium and ruthenium.

29. Jewelled watch cases.

30. Findings and other articles made solely (except for fittings and embelishments) of gold or platinum, palladium, iridium, rhodium, osmium and ruthenium.

31. Settings, stampings, draftings, spinnings, castings and pressings of silver.

32. Printed books, being not less than 50 years old, and manuscripts.

33. Slates for damp-courses and slate slabs.

34. Concrete products of all descriptions.

35. The following manufactures of stone :—Pavement kerbs and setts; channels, slabs and flags; and munufactured stone for building purposes.

36. Spent oxide of iron.

37. The following compounds of radium of a concentration exceeding ten per cent :—bromide, carbonate, chloride and sulphate.

38. Ores, concentrates, mattes, drosses and residues of gold, silver, platinum, palladium, iridium, rhodium, osmium and ruthenium.

39. Gold, silver, platinum, palladium, iridium, rhodium, osmium and ruthenium, and alloys thereof, in sheet or tube; and ply-metal in the form of sheet, tube or wire of which any of the said metals or any alloy thereof is a component.

40. Nikel, unwrought, in all forms.

41. Printing machinery of the following descriptions :—Typesetting, letter press (including rotary and flat bed), lithographic, photogravure and stereotyping.

42. Recovered sewage grease and sewage sludge.

43. Gas of the kind supplied by public utility undertakings, water and electricity.

Nothing in this Schedule shall, in relation to any person carrying on a business, in the course of which he constructs or repairs ships or propelling machinery for ships, have effect in relation to any goods appropriated for the construction or repair of any particular ship or part of such ship.

H. C. PRIOR,

Additional. Secretary. to the Government of India.

813 CS—987—29.8.40—SGIP Lahore.

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The Government Gazette, Punjab.

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LAHORE, FRIDAY, SEPT. 6, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, AUGUST 31, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 29th August, 1940.

No. D./C.-1377-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 16th August, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	24,82,89,000
Deposits :—		(b) Legal Tender in Burma only	16,80,000
(a) Government—		Rupee Coin	11,87,000
(1) Central Government of India.	6,42,27,000	Subsidiary Coin	5,66,000
		Bills Purchased and Discounted —	
		(a) Internal	—
(2) Government of Burma	1,39,32,000	(b) External	—
(3) Other Government Accounts.	4,43,03,000	(c) Government Treasury Bills	1,86,22,000
		Balances held abroad*	24,58,65,000
(b) Banks	36,19,84,000	Loans and Advances to Governments	47,00,000
(c) Others	1,75,72,000	Other Loans and Advances	3,15,000
Bills Payable	7,20,000	Investments	8,72,64,000
Other Liabilities	1,47,96,000	Other Assets	90,46,000
Rupees	61,75,34,000	Rupees	61,75,34,000

*Includes Cash and Short-term Securities.

Dated the 21st day of August, 1940.

J. B. TAYLOR,

Governor,

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 16th day of August, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department	24,99,69,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India ...	44,41,43,000	
(a) Legal Tender in India.	2,23,42,34,000		(b) Held outside India	...	
(b) Legal Tender in Burma only.	12,52,39,000		Sterling Securities ...	1,31,50,11,000	
			Total of A ...		1,75,91,54,000
Total Notes issued ...	...	2,60,94,42,000	B.—Rupee Coin	...	35,42,59,000
			Government of India Rupee Securities.	...	49,60,29,000
			Internal Bills of Exchange and other Commercial Paper.	...	...
Total Liabilities ...		2,60,94,42,000	Total Assets ...		2,60,94,42,000

Ratio of Total of A to Liabilities : 67·415 per cent.

Dated the 21st day of August, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

REGISTRATION OF ACCOUNTANTS.

Simla, the 31st August, 1940.

No. 9-A. (7)/40.—In pursuance of sub-rule (3) of rule 49 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to notify the nomination, with effect from the 20th August, 1940, of Mr. A. C. Badenoch, C.S.I., C.I.E., Auditor-General of India, as a Member of the Indian Accountancy Board, *vice* Sir Ernest Burdon, K.C.I.E., C.S.I.

N. R. PILLAI,
Joint Secretary to the Government of India.

(TRADING WITH THE ENEMY).

The 31st August, 1940.

No. 1 (1)-E. T./40.—In exercise of the powers conferred by rule 101 of the Defence of India Rules, the Central Government is pleased to direct that the notification of the Government of India in the Department of Commerce, No. 1 (1)-E. T./40, dated the 17th February, 1940, relating to the supervision of the business of the firm known as Paper Company Van Reekum (Bombay), Limited, Bombay, shall be cancelled.

No. F. 12 (31)-E. T./40.—In exercise of the powers conferred by rule 100 of the Defence of India Rules, the Central Government is pleased to appoint Mr. M. S. Pochkhanawalla to be an Inspector of Enemy Trading under the said rule at Bombay, with effect from the 1st August, 1940.

No. 17 (26)-E. T./40.—With reference to the notification of the Government of India in the Department of Commerce, No. 17 (26)-E. T./40, dated the 19th June, 1940, the following Order of His Majesty in Council is published for general information :—

AT THE COURT AT BUCKINGHAM PALACE, THE 11TH DAY OF JUNE, 1940.

Present.

The King's Most Excellent Majesty in Council.

Whereas, by reason of a declaration of war against His Majesty by Italy, His Majesty has been compelled to proclaim the existence of a state of war with Italy :

And whereas by an Order in Council, dated the 27th day of November, 1939, His Majesty was pleased to direct certain measures to be taken against the commerce of Germany as an act of retaliation against the violations of the laws and customs of war, the rights of neutrals and the obligations of humanity committed by the German Government and recited in the said order ;

And whereas these violations have continued and are evidently part of the settled method of waging war which Germany has adopted:

And whereas Italy by her actions has associated herself with Germany in the present war and has thereby made herself a party to the method of waging war adopted by Germany and will share in any advantages derived therefrom:

And whereas the commerce of Italy will, equally with that of Germany, be employed to further the common cause of the enemies of His Majesty:

And whereas these facts give to His Majesty an unquestionable right to apply to the commerce of Italy measures similar to those taken against that of Germany:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

Subject to the substitution of the 4th day of June, 1940 for the 4th day of December, 1939, in Articles 1 and 2 thereof, the Order in Council dated the 27th day of November, 1939, shall apply for restricting the commerce of Italy in the same manner as it applies for restricting the commerce of Germany.

Rupert B. Howorth.

TREATIES (WAR).

The 27th August, 1940.

No. 43 (19)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules and in partial supersession of the notification of the Government of India in the Department of Commerce, No. 43 (19-Tr. (W.)/40, dated the 4th July, 1940, the Central Government is pleased to order that all property, moveable and immoveable, belonging to, or held by, or managed on behalf of, the enemy firm of New India Embroidery Mills, Limited, Chheharta, Amritsar, which was vested in the Custodian of nemy Property for British India by clause (*a*) of the said notification, shall cease to vest in the said Custodian, and shall re-vest in the said firm.

The 29th August, 1940.

No. 43 (45)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable, and immoveable, belonging to or held by or managed on behalf of, the enemy firm of Messrs. Stuparich Brothers, McLeod Road, Karachi, shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Additional Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATIONS.

HAJ.

Simla, the 29th August, 1940.

No. F. 108-2/39-O. S.—In exercise of the powers conferred by subsection (*1*) of section 213 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Pilgrim Ships Rules, 1933, the the same having been previously published as required by subsection (*3*) of the said section, namely:—

I. In the form of certificate set forth in rule 155 of the said Rules, the brackets and words "(excluding infants under one year)" wherever they occur, shall be omitted.

II. In the Forms appended to the said Rules—

A. In Form II—

(*i*) in the tables under the heading "Number of Pilgrims and Crew on board"—

(*a*) for the tables relating to "Cabin Pilgrims" and "Deck Pilgrims", the following tables shall be substituted respectively, namely:—

"Cabin Pilgrims.*"

Male.	Female.	Total.	Number of cabin pilgrims for whom space still remains available.

Deck Pilgrims.*

Male.	Female.	Total.	Number of deck pilgrims for whom space still remains available."

*Names of the pilgrims are given in list I appended to this certificate.

(b) the words " exclusive of infants under one year," shall be omitted.

(c) in the footnote appended to the said table, for the words " Appendix ", the words " list appended " shall be substituted.

(ii) the heading " Appendix to Certificate ' B ' " and the table thereunder shall be omitted.

B. In Form III—

(a) for the tables under the heading " Supplementary Certificate ' B ', the following tables shall be substituted, namely :—

Port of call at which the certificate is issued.

Number of pilgrims* disembarked at the port.

CABIN PILGRIMS.			DECK PILGRIMS.		
Male.	Female.	Total additional cabin pilgrims embarked.	Male.	Female.	Total additional deck pilgrims embarked.

*Names of the pilgrims are given in list I appended to this certificate.

Number of additional pilgrims† embarked at the port.

CABIN PILGRIMS.			DECK PILGRIMS.		
Male.	Female.	Total additional cabin pilgrims embarked.	Male.	Female.	Total additional deck pilgrims embarked.

†Names of the pilgrims are given in list II appended to this certificate."

(b) the headings " Appendix I to Supplementary Certificate ' B ' " and " Appendix II to Supplementary Certificate ' B ' " and the tables thereunder shall be omitted.

C. In Form VII, for the table under the heading " Pilgrims " the following table shall be substituted, namely :—

" Number of male pilgrims * embarked.			Number of female pilgrims * embarked.			Total No. of pilgrims the ship is allowed to carry.
1st Class.	2nd Class.	Deck.	1st Class.	2nd Class.	Deck.	
Total ..						

*Names are given in the list enclosed."

D. In the last paragraph of Form IX, the words " exclusive of infants under one year " shall be omitted.

J. D. TYSON,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 31st August, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1294.—The following by-laws for the prevention of the spread of tuberculosis in the Chakrata Cantonment, framed by the Cantonment Board, Chakrata, in exercise of the powers conferred by clause *(30)* of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by subsection *(1)* of section 284 of the said Act, namely :—

By-laws for the prevention of the spread of tuberculosis in the Chakrata Cantonment.

1. In these bye-laws, " patient " means any person for the time being suffering from or undergoing treatment for tuberculosis of the lungs, larynx, abdomen, lymphatic glands or any other tissue of the body.

2. A resident of the Cantonment, being a patient shall, within seven days of commencing treatment by a medical practitioner, infrom the Cantonment Board, of—

(a) the name of the medical practitioner attending ; and

(b) the institution or place where treatment is being given.

Non-residents of the Cantonment.

3. Any patient coming from outside with a view to obtaining a consultation on or treatment for tuberculosis within or outside the Chakrata Cantonment and residing for longer than 12 hours shall within that period report his arrival to the Cantonment Board stating his residence, time of arrival and departure.

4. *Rooms.*—(*1*) No patient shall occupy a room inhabited by any other person or persons.

(*2*) Every room occupied by a patient shall have means to cross ventilation by window openings of at least 12 s. ft. per person (window includes louvres, open ventilators and sky lights).

(*3*) Every room occupied by a patient shall have sufficient superficial floor space and cubic space, the minimum being 120 s. ft. as superficial floor area and 1,200 c. ft. as cubic space. The average height of the room shall not be less than 10 ft.

(*4*) The room and verandah for the use of patients shall have cemented floors or flagged floors with cement pointing and the walls shall be of impermeable material upto a minimum height of 4 feet.

(*5*) The privy and bathroom shall have a cemented floor and walls of impermeable material up to a minimum height of 6 ft. The privy shall be provided with a commode or latrine seat of a sanitary type approved by the Cantonment Board. The washing from the privy and bathroom shall be conducted into a drain or soakage pit as approved by the Cantonment Board.

(*6*) A galvanized bucket with a tight fitting lid and an enamelled spittoon with a cover shall be provided for the collection of patients' sputa and these shall be cleaned daily and shall always be kept partly filled with a suitable disinfectant.

(*7*) The position and construction of the room shall be such that direct sun-light will have access into the room at any period of the day for at least one hour.

5. *Disinfection.*—(*1*) Every house occupied for more than 12 hours by a patient shall be disinfected by the owner or the person in charge of the house for the time being, within 48 hours of its being vacated by the patient or in case of the patient's death, and before its being occupied by any other person ; provided that if the prescribed fee for disinfection is deposited in the office of the Cantonment Board within 24 hours of the house being vacated the responsibility to complete the disinfection within the specified period of 48 hours and before occupation by another person shall not apply to the owner of the house.

(*2*) The disinfection shall be done in the following manner :—

All floors, inner walls and ceilings of rooms including the bathrooms, as well as any other part of the building appertinent to the room or space occupied by the patient, must be sprayed with a solution of 2 per cent Lysol or perchloride of mercury (1-1,000). All old and worn out matting must be destroyed by burning. The rooms shall after disinfection, be whitewashed, wherever possible.

(*3*) On payment of a fee of Rs. 5 for each set of rooms or part of it, the disinfection shall be carried out by the Cantonment Board within 24 hours of the deposit of the fee.

(*4*) No disinfection carried out otherwise than by the Cantonment Board shall be recognized for the purposes of these by-laws unless a certificate of a duly qualified medical practitioner to this effect is furnished in the Cantonment Office within two days of the disinfection.

6. *Public Conveyances.*—No patient entering or leaving the Cantonment shall use or occupy a public conveyance in company with other persons but shall hire any conveyance wholly for himself and any certified attendant ; such conveyance, if often used, shall be disinfected at the hirer's expense. The Health Officer shall arrange place, time and manner of such disinfection, and a fee of Rs. 2 shall be charged and payable in advance by the hirer.

7. *Pathological Examination.*—Any medical practitioner requiring the examination of sputum defection of the tuberculor bacillus may have the microscopical examination carried out at the Cantonment General Hospital and a fee of Rs. 2 shall be charged of which Re. 1 shall be given to the examiner.

8. *Spitting.*—Patients shall not expectorate on public places or on roads.

9. Any person committing a breach of any of the provisions of these by-laws, shall be punishable with fine which may extend to fifty rupees and in the event of a continuing breach with a further fine of five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

No. 1295.—The following by-laws for the regulation of the erection of temporary structure, other than tents, awning and shamiana, within the limits of the Lahore Cantonment, framed by the Cantonment Board, Lahore, in exercise of the powers conferred by clause (*18*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-

section (*1*) of section 284 of the said Act, namely :—

1. No enclosure, or temporary structure, other than a tent, awning and shamiana, of whatsoever material or nature shall be erected on any land situated within the limits of the Lahore Cantonment without the permission in writing of the Cantonment Board.

2. Any person committing a breach of the above bye-law shall, on conviction by a Magistrate, be punishable with fine which any extend to fifty rupees.

No. 1300.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jhelum, by reason of the acceptance by the Central Government of the resignation of Lt.-Col. R. A. Logan, I.M.S.

No 1301.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Cap. C. S. Gamble, I.M.S., as a member of the Cantonment Board, Jhelum, *vice* Lt.-Col. R. A. Logan, I.M.S., resigned.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 31st August, 1940.

No. 527-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely : —

In rule 26 of the said Rules—

(1) in sub-rule (*5*), after the words " under such conditions ", the words " as to maintenance, discipline and the punishment of offences and breaches of discipline ", shall be inserted, and

(2) the following sub-rule shall be inserted after sub-rule (*5*) namely :—

" (*5A*) Where the power to determine the place of detention is exercisable by the Provincial Government, the power of the Provincial Government shall include power to determine a place of detention outside the Province :

Provided that—

(*a*) no such place shall be determined save with the previous consent of the Provincial Government of the Province in which the place is situate, or, where the place is situate in a Chief Commissioner's Province, of the Central Government ;

(*b*) the power to determine the conditions of detention shall be exercised by the Provincial Government of the Province in which the place is situate, or, where the place is situate in a Chief Commissioner's Province, by the Central Government."

No. 538-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After clause (*a*) of sub-rule (*1*) of rule 52 of the said Rules, the following clause shall be inserted, namely :—

" (*aa*) for the screening of any lighting apparatus, whether for the time being alight or not, carried on, or attached to, any specified class of vehicles ;"

No. 494-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In rule 90 of the said Rules,—

(*a*) for sub-rule (*1*), the following sub-rule shall be substituted, namely :—

" (*1*) In this rule,—

III of 1906. (*i*) the expression " coin " means coin which is legal tender under the Indian Coinage Act, 1906 ; and

(*ii*) the expression " note " means a Reserve Bank of India note, a currency note of the Government of India, or a Government of India one rupee note issued under the Currency Ordinance, 1940."

(*b*) in sub-rule (*2*),—

(1) in clause (*a*), for the words " Reserve Bank of India note or currency note of the Government of India ", the word " note " shall be substituted ;

(2) in clauses (*b*) and (*c*), the word " such " shall be omitted.

A. DEC. WILLIAMS,
Secretary to the Government of India.

844 CS—985—5 9.40—SGIP Lahore.

Registered No. L. 864.

The Government Gazette,

Punjab.

Published by Authority.

LAHORE, FRIDAY, SEPT. 13, 1940.

PART II.

FROM THE " GAZETTE OF INDIA " NEW DELHI, SATURDAY, APRIL 13, 1940.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

DANGEROUS DRUGS.

New Delhi, the 13th April, 1940.

No. 6.—In exercise of the powers conferred by subsections (2) and (3) of section 5 of the Dangerous Drugs Act, 1930 (II of 1930), the Central Government is pleased to direct that, with effect from the 1st May, 1940, the following further amendment shall be made in the Central Opium Rules, 1934, the same having been previously published as required by subsection (1) of section 36 of the said Act, namely :—

In rule 4 of the said Rules, for the words—

" the District Excise Officer or the Collector of the district in the annexed Form of Licence.

Provided that any person within those areas desiring to cultivate the poppy in anticipation of the receipt of a licence may do so if he informs the Patwari of the fact when he comes to the person's village to measure the area under cultivation. The Patwari shall be provided with a register in the annexed form ", the following shall be substituted namely :—

" an Excise Officer of the 1st class of the district in the annexed Form of Licence.

Provided that no person shall cultivate poppy in any area larger than the maximum, which either he, or the person, who preceded him in the cultivation of his holding, cultivated with poppy in any of the three years 1932-33, 1933-34 and 1934-35:

Provided further that any person who cultivates poppy without previously obtaining a licence may be granted a licence by the licence granting authority with retrospective effect, on payment forthwith of composition money at the rate of nine rupees per quarter or fraction of a quarter of an acre, in addition to the duty due. Such composition money shall not be refunded. The Patwari shall maintain a record of poppy cultivation in a register in the annexed form ".

R. L. GUPTA,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 6th August, 1940.

No 202 (5)-Tr. (I. E. R.)/40.—In exercise of the powers conferred by the proviso to section 13 of the Indian Tea Control Act, 1938 (VIII of 1938), as amended by the Indian Tea Control (Amendment) Ordinance, 1940 (No. VII of 1940), the Central Government is pleased to alter the Indian export allotment of tea for the financial year 1940-41, as declared in the notification of the Government of India in the Department of Commerce No. 202 (4)-Tr. (I.E.R.)/39, dated the 9th March, 1940, to 344,918,624 pounds avoirdupois, being ninety per cent of India's standard export figure.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, THURSDAY, SEPTEMBER 5, 1940.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 5th September, 1940.

No. TR2.—In exercise of the powers conferred by section 19 of the National Service (Technical Personnel) Ordinance, 1940 (Ordinance No. II of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the National Service (Technical Personnel) Rules, 1940, namely :—

In the said Rules—

I. After rule 3, the following rules shall be inserted, namely :—

Testing of technical skill of personnel.

" 3A. (1) No person shall be authorized by a Tribunal to enter upon premises occupied by an industrial undertaking and test the technical skill of any persons in the employment of such undertaking unless the Tribunal has previously consulted the industrial undertaking with regard to the suitability of the person selected and given due weight to its views.

(2) An industrial undertaking may during the consultation provided for in sub-rule (1) request that the tests referred to therein be carried out jointly by the person selected by the Tribunal and by a person belonging to the managerial or supervisory grades of technical personnel to be nominated by the undertaking, and any such request shall be complied with by the Tribunal.

(3) The Tribunal may pay to any person whom it may authorize to visit an industrial undertaking and test the technical skill of specified persons, travelling expenses on the same scale as that provided in the Province for the purposes of section 544 of the Code of Criminal Procedure, 1898.

Persons undergoing test to be treated as on duty.

3B. (1) Any person who is directed by a Tribunal under clause (c) of section 7 to present himself at a specified place and submit himself to a test of his technical skill shall, if he is employed, be treated by his employer as if he were on duty during the period of the test and for such reasonable period as may be required to enable him to proceed to and from the place of the test, and the employer shall make no deduction from his salary or wages on account of his absence from work to attend such test.

(2) The Tribunal shall pay to any person whom it may direct under clause (c) of section 7 to present himself at a specified place and submit himself to a test of his technical skill travelling expenses on the scale referred to in sub-rule (3) of rule 3A.

(3) All orders passed by a Tribunal under clause (c) of section 7 shall be issued in Form L and copies shall be forwarded to the industrial undertaking (if any) by which the persons who are to be tested are employed.

Penalty for breach of sub-rule (1)—fine which may extend to Rs. 1,000."

II. To sub-rule (1) of rule 4, the following proviso shall be added, namely :—

" Provided that in the case of unemployed technical personnel a Tribunal may dispense with the holding of a summary enquiry."

III. After rule 7, the following rule shall be inserted, namely :—

Free accommodation, medical attention, etc.

" 7A. A Tribunal may, after ascertaining that the necessary facilities are available and having regard to the status of the personnel and the general practice of the industry concerned, direct that any technical personnel taken into employment in the national service in a notified factory shall be provided with such amenities as free accommodation and free medical attention as may be specified, and the owner or manager of the notified factory shall comply with such direction.

Penalty for breach of this rule—fine which may extend to Rs. 1,000."

IV. After rule 9, the following rule shall be inserted, namely :—

Payment of travelling expenses on termination of employment in the national service.

" 9A. The owner or manager of a notified factory, or the head of a training establishment, in which any person taken into employment in the national service is employed at the time of the final termination of such employment, shall, if the local Tribunal or, as the case may be, the Central Government so directs, pay to such person travelling expenses to the original place of his employment, or if he was unemployed when first taken into employment in the national service, to his original place of residence, at such rates as may be fixed by the Tribunal or, as the case may be, the Central Government, having regard to his status and mode of life :

Provided that no travelling expenses shall be payable if the distance to such place of employment or place of residence does not exceed five miles.

Penalty for breach of this rule—fine which may extend to Rs. 1,000."

V. In rule 10, for the figures and word " 7 and 9 ", the figures, letters and word " 7, 7A, 9 and 9A " shall be substituted.

VI. In rule 11, after the words " and shall ", the words " if they are not servants of the Crown " shall be inserted.

VII. After rule 12, the following rules shall be inserted, namely :—

Dispensing with notice under section 13 (3) in certain cases.

" 12A. It shall not be necessary for the owner or manager of an industrial undertaking to give under subsection (3) of section 13 fifteen days previous notice in writing, if, in any particular case or class of cases the Tribunal is satisfied that it is, or would be, impracticable to comply with the provisions of that subsection or that compliance with those provisions would be contrary to the public interest.

Control of engagement of technical personnel under section 13 (4).

12B. A tribunal may control under subsection (4) of section 13 the engagement of technical personnel by industrial undertakings (including notified factories) by orders in writing directing—

(a) that the previous approval of the Tribunal shall be necessary for the engagement of such class or classes of technical personnel as may be specified in the order by any industrial undertaking or by such industrial undertakings as may be specified, or

(b) that any or all industrial undertakings shall report to the Tribunal particulars of any technical personnel whom they may engage after a specified date in such form and within such period as the Tribunal may direct :

Provided that no order shall be issued under clause (a) in respect of a notified factory except with the previous approval of the Central Government."

VIII. After rule 16, the following rule shall be inserted, namely :—

Form of application under section 4 (2).

" 16A. Every application for technical personnel made by a notified factory to a Tribunal or to the Central Government under subsection (2) of section 4 shall be submitted in Form K."

IX. To the Forms set out in the Appendix to the said Rules, the following Forms shall be added, namely :—

FORM K.

APPLICATION FOR TECHNICAL PERSONNEL.

[*See* section 4 (2) and rule 16A.]

1. Name and address of the notified factory ______________________

____

____

2. Name and address of Owner/Manager making the application __________

____

____

3. Technical personnel required (give details of trades wanted) ______

4. Purpose for which personnel is required (state nature and purpose of work on which the personnel is to be employed) ______

5. State salary or wages paid to similar personnel in the notified factory ______

6. Does the factory maintain a Provident Fund or any other fund or scheme for the benefit of the employees ? If so, give details ______

7. Does the factory allow leave or holidays with pay to its employees ? If so, give details ______

8. Does the factory provide (1) free accommodation, (2) free medical attention, or (3) any other amenities for its employees ? If so, give details ______

I hereby apply under the provisions of section 4 (2) of the National Service (Technical Personnel) Ordinance, 1940, for the allotment of the technical personnel described in item 3 above to ______

______, being a notified factory. I have read and understood the provisions of subsection (2) of section 4 of the National Service (Technical Personnel) Ordinance, 1940, as amended by Ordinance No. XI of 1940.

Signature of
Owner/Manager ______

Dated ______

The ______ 19 .

To

______

______

______

FORM L.

ORDER DIRECTING TECHNICAL PERSONNEL TO SUBMIT THEMSELVES TO A TEST OF THEIR SKILL.

(*See* section 7 and rule 8-B.)

In exercise of the powers conferred on us by clause (c) of section 7 of the National Service (Technical Personnel) Ordinance, 1940, we do hereby direct and require you Mr. __________, son of __________, of __________ by trade __________ to present yourself before __________ at __________ on the __________ 19___ at ______ a.m./p.m. and submit yourself to a test of your technical skill.

Chairman __________

National Service Labour Tribunal.

Dated ______ the ______ 19___.

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, SEPT. 7, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATIONS.

Simla the 5th September, 1940.

No. 102-H.—His Imperial Majesty the King, Emperor of India, has been graciously pleased to confer the King's Police Medal on the following Officer :—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
Khan Obied Ullah Khan, Inspector of Police, No. P.-98, Hissar District.	Inspector Obeid Ullah Khan joined the Punjab Police as an Inspector in April 1931. Two years later he was specially commended for the courage he displayed in action against a band of armed dacoits. He was also commended for the capture of dacoits and other dangerous offenders in the Ferozepore district on ten occasions and in the Jullundur district on fifteen occasions. Since his posting to the Hissar district in July 1938 he has been commended for gallantry in connection with seven similar operations. In July 1939, he located in Delhi a gang of five men who, together with others, were responsible for twenty-three dacoities in the United Provinces in Delhi and in the Punjab. The gang, which was armed with two revolvers and a shot gun, took up covered position in the upper storey of a house on the Inspector's arrival and threatened to shoot anyone who approached. Inspector Khan Obeid Ullah Khan unhesitatingly advanced on the gang and led his small armed party with such determination and courage that he succeeded in rushing the position and capturing the armed gang without loss of life to either side. Inspector Khan Obeid Ullah Khan directed the operation with ability, displaying a complete disregard for his personal safety.

This award is made for conspicuous gallantry under regulation 6 (a) of the regulations governing the grant of the King's Police Medal and consequently carries with it the special allowance admissible to officers of and below the rank of Inspector of Police sanctioned in the Home Department letter No. 25-IV-28-Police, dated the 7th February, 1930.

No. 103-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officers :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
1. John Thorne Masey Bennett, C.I.E., C.B.E., M.C., Indian Police, Deputy Inspector-General of Police, Criminal Investigation Department.	On the 19th of March 1940, a large concentration of members of an association known as Khaksars had collected in Lahore with the deliberate intention of defying an order of the Punjab Government forbidding processions of men carrying arms in military formation. In a clash with the police which followed this defiance of the law, heavy casualties occurred both among the Khaksars and among the police, the latter suffering severely from the spades which are the Khaksar emblem and which had been specially sharpened for the occasion. The association was then declared unlawful, but its members continued to defy the law, making use of mosques in Lahore City as bases for their operations. The authorities were for some time reluctant to permit the police to tackle the Khaksars inside the mosques, since experience had clearly shown that bloodshed would be almost inevitable and it was desired to avoid the shedding of blood in places of worship. Eventually, however, the Khaksars' abuse of their sacred buildings became intolerable and orders were given to the police to round them up. The operations involved simultaneous raids on ten different mosques in Lahore and in the Juma Masjid in Rawalpindi whence similar demonstrations had been staged. Very careful plans had to be made since the operations were to take place at night and the officers commanding the different raiding parties could neither reconnoitre the mosques nor rehearse their attacks for fear of losing the element of surprise. It was therefore with some difficulty that separate plans for each mosque were completed including provision for tear smoke, gas masks, scaling ladders, cordons of police on the approaches, raiding parties reserves and for the accommodation of the prisoners. Mr. Bennett was responsible for the original plan of operations in Lahore and himself led the raid on the principal mosque. He led this attack with great resource and gallantry in the face of fierce opposition and was also instrumental in saving Mr. du Heaume, who commanded the Tear Smoke Squad, from an attack by a fanatical Khaksar armed with a spade. Mr. Bennett's gallant and spirited leadership resulted in the swift suppression of all opposition and the capture of about one hundred Khaksars and large quantities of property in this mosque. This officer was appointed a Commander of the Most Excellent Order of the British Empire (Civil Division) on the 3rd June, 1933. In 1936, Mr. Bennett was awarded the King's Police Medal for conspicuous gallantry. This officer was also appointed a Commander of the Most Eminent Order of the Indian Empire on the 8th June, 1939.
2. Francis Herbert du Heaume, O.B.E., Superintendent of Police, Principal, Police Training School, Phillaur.	On the 19th March, 1940, a large concentration of members of an association known as Khaksars had collected in Lahore with the deliberate intention of defying an order of the Punjab Government forbidding processions of men carrying arms in military formation. In a clash with the police which followed this defiance of the law, heavy casualties occurred both among the Khaksars and among the police, the latter suffering severely from the spades which are the Khaksar emblem and which had been specially sharpened for the occasion. The association was then declared unlawful but its members continued to defy the law, making use of mosques in Lahore City as bases for their operations. The aurhorities were for some time reluctant to permit the police to tackle the Khaksars inside the mosques, since experience had clearly shown that bloodshed would be almost inevitable and it was desired to avoid the shedding of blood in places of worship. Eventually, however, the Khaksars abuse of their sacred buildings became intolerable and orders were given to the police to round them up. The operations

Name of officer and rank.	Statement of services for which the decoration has been conferred.
2. Francis Herbert du Heaume, O.B.E., Superintendent of Police, Principal, Police Training School, Phillaur.—*concld.*	involved simultaneous raids on ten different mosques in Lahore and in the Juma Masjid in Rawalpindi whence similar demonstrations had been staged. Very careful plans had to be made since the operations were to take place at night and the officers commanding the different raiding parties could neither reconnoitre the mosques nor rehearse their attacks for fear of losing the element of surprise. It was therefore with some difficulty that separate plans for each mosque were completed, including provision for tear smoke, gas masks, scaling ladders, cordons of police on the approaches, raiding parties, reserves and for the accommodation of the prisoners. Mr. du Heaume took a prominent part in the organisation of the large force of police required for the Lahore raids. He was also in charge of tear smoke operations throughout the City and himself led the Tear Smoke Squad in the largest mosque. The dexterous use of tear smoke in this mosque cleared the vicinity of the main gateway of opposition and enabled Mr. Bennett to force an entrance. Mr. du Heaume then advanced inside the mosque and drove back the Khaksars with a barrage of tear smoke. He was the object of a particularly vicious attack in the course of this operation by a Khaksar armed with a spade, but was saved partly by the presence of mind of Mr. Bennett and others and partly by his steel helmet. Having seen all resistance overcome in this mosque, Mr. du Heaume was then required to visit another large mosque where the use of tear smoke had proved abortive. Here again his resolute leadership and skilful use of tear smoke altered the position entirely and enabled the police to overcome very hot resistance without recourse to firing. On this occasion also Mr. du Heaume had a narrow escape from a vicious attack by a Khaksar armed with a dagger. Mr. du Heaume displayed great efficiency, courage and leadership throughout these operations. This officer was awarded the King's Police Medal for conspicuous gallantry on the 1st January, 1924. He was also appointed an Officer of the Most Excellent Order of the British Empire (Civil Division) on the 1st January, 1932.
3. Henry Donald Mortimer Scott, Indian Police, Superintendent of Police.	On the 19th March, 1940 a large concentration of members of an association known as Khaksars had collected in Lahore with the deliberate intention of defying an order of the Punjab Government forbidding processions of men carrying arms in military formation. In a clash with the police which followed this defiance of the law, heavy casualties occurred both among the Khaksars and among the police, the latter suffering severely from the spades which are the Khaksar emblem and which had been specially sharpened for the occasion. The association was then declared unlawful but its members continued to defy the law, making use of mosques in Lahore City as bases for their operations. The authorities were for some time reluctant to permit the police to tackle the Khaksars inside the mosques, since experience had clearly shown that bloodshed would be inevitable and it was desired to avoid the shedding of blood in places of worship. Eventually, however, the Khaksars' abuse of their sacred buildings became intolerable and orders were given to the police to round them up. The operations involved simultaneous raids on ten different mosques in Lahore and in the Juma Masjid in Rawalpindi whence similar demonstrations had been staged. Very careful plans had to be made since the operations were to take place at night and the officers commanding the different raiding parties could neither reconnoitre the mosques nor rehearse their attacks for fear of losing the element of surprise. It was therefore with some difficulty that separate plans for each mosque were completed, including ladders, cordons of police on the approaches, raiding parties, reserves and for the accommodation of the prisoners. Mr. Scott, Superintendent of Police, Rawalpinid, was responsible for raiding the Juma Masjid there on the same night as the raids were arranged at Lahore. He laid plans with great skill, detailing two parties to scale the walls and create a diversion while he

Name of officer and rank.	Statement of services for which the decoration has been conferred.
3. Henry Donald Mortimer Scott, Indian Police, Superintendent of Police—*concld.*	himself with the main party rushed the principal gate. The Khaksars' sentries were taken by surprise and overcome and the main body was rounded up with the help of tear smoke and despite considerable resistance. Altogether fifty Khaksars were arrested in this operation, the success of which was due to Mr. Scott's careful and skilful plan of campaign and resolute and resourceful leadership. This officer was awarded the King's Police Medal for conspicuous gallantry on the 1st February, 1937. He was also awarded a Bar to the King's Police Medal on the 1st January, 1938.

These awards are made for gallantry under regulation (*d*) (*i*) of the regulations governing the grant of the Indian Police Medal.

No. 104-H.—His Excellency the Viceroy has been pleased to confer a Bar to the Indian Police Medal on the following officers :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
1. Hector Charles Tyler, Inspector of Police, officiating Deputy Superintendent of Police, Lahore.	On the 19th March, 1940, a large concentration of members of an association known as Khaksars had collected in Lahore with the deliberate intention of defying an order of the Punjab Government forbidding processions of men carrying arms in military formation. In a clash with the police which followed this defiance of the law, heavy casualties occurred both among the Khaksars and among the police, the latter suffering severely from the spades which are the Khaksar emblem and which had been specially sharpened for the occasion. The association was then declared unlawful but its members continued to defy the law, making use of mosques in Lahore City as bases for their operations. The authorities were for some time reluctant to permit the police to tackle the Khaksars inside the mosques, since experience had clearly shown that bloodshed would be almost inevitable and it was desired to avoid the shedding of blood in places of worship. Eventually, however, the Khaksars abuse of their sacred buildings became intolerable and orders were given to the police to round them up. The operations involved simultaneous raids on ten different mosques in Lahore and in the Juma Masjid in Rawalpindi whence similar demonstrations had been staged. Very careful plans had to be made since the operations were to take place at night and the officers commanding the different raiding parties could neither reconnoitre the mosques nor rehearse their attacks for fear of losing the element of surprise. It was therefore with some difficulty that separate plans for each mosque were completed, including provision for tear smoke, gas masks, scaling ladders, cordons of police on the approaches, raiding parties, reserves and for the accommodation of the prisoners. Mr. Tyler was in command of a party detailed to attack one of the smaller mosques. Early on in the operations a tear smoke grenade which had missed its mark and had rebounded from the wall of the mosque fell among the police party, many of whom had no gas masks. Mr. Tyler instantly picked it up to throw it away into the mosque, but it exploded in his hand and he sustained a severely burnt arm. Despite his injury he carried out his raid with great spirit and arrested all the inmates of the mosque in the face of considerable opposition. He then volunteered to accompany Mr. du Heaume to another mosque and assisted in operations there for some time before returning to headquarters to have his arm dressed. This officer was awarded the Indian Police Medal on the 14th September, 1935.
2. John Percival Morton, Indian Police, Superintendent of Police.	On the 19th March, 1940, a large concentration of members of an association known as Khaksars had collected in Lahore with the deliberate intention of defying an order of the Punjab Government forbidding processions of men carrying arms in military formation. In a clash with the police which followed this defiance of the law,

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
2. John Percival Morton, Indian Police Superintendent of Police, —*concld.*	heavy casualties occurred both among the Khaksars and among the police, the latter suffering severely from the spades which are the Khaksar emblem and which had been specially sharpened for the occasion. The association was then declared unlawful but its members continued to defy the law, making use of mosques in Lahore City as bases for their operations. The authorities were for sometime reluctant to permit the police to tackle the Khaksars inside the mosques, since experience had clearly shown that bloodshed would be inevitable and it was desired to avoid the shedding of blood in places of worship. Eventually, however, the Khaksars abuse of their sacred buildings became intolerable and orders were given to the police to round them up. The operations involved simultaneous raids on ten different mosques in Lahore and in the Juma Masjid in Rawalpindi whence similar demonstrations had been staged. Very careful plans had to be made since the operations were to take place at night and the officers commanding the different raiding parties could neither reconnoitre the mosques nor rehearse their attacks for fear of losing the element of surprise. It was therefore with some difficulty that separate plans for each mosque were completed, including provision for tear smoke, gas masks, scaling ladders, cordons of police on the approaches, raiding parties, reserves and for the accommodation of the prisoners. Mr. Morton was detailed to raid one of the smaller mosques. After scaling the walls of the mosque and dealing with a number of Khaksars in the courtyard with the help of tear smoke. Mr. Morton proceeded up a narrow staircase to search the roof of the Mosque where he came upon a large group of Khaksars who had been hiding there. Seeing him alone they instantly attacked him with their spades. In the course of the ensuing struggle, Mr. Morton fired several shots with his revolver at his assailants but this did not stop their fanatical onslaught and he was quickly knocked down with sever injuries. With great presence of mind he rolled off the roof into the courtyard below where he was rescued by some of his police. Mr. Morton sustained a broken arm and severe injuries to his head which would have been much more serious but for the fact that he was wearing a steel helmet Mr. Morton showed great courage and resource in a very difficult and dangerous situation. This officer was awarded the Indian Police Medal on the 14th September, 1935.

These awards are made for gallantry under regulation *(d)* *(i)* of the regulations governing the grant of the Indian Police Medal, and in the case of Mr. H. C. Tyler, the award carries with it the special allowance admissible to officers of and below the rank of Inspector of Police.

No. 105-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officer :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
Surjan Singh, Assistant Sub-Inspector of Police, No. 40/C. of the Lahore district.	Surjan Singh is a Jat Sikh of the Ludhiana district who joined the Police as a Foot Constable in August, 1927. On the 15th November, 1939, Surjan Singh when returning to his Police Station saw a crowd assembled on the Mall at Lahore. He was informed that a man in front of the crowd who was armed with a gun had already killed one man and wounded two others. The crowd had been kept at bay by several gun shots but Assistant Sub-Inspector Surjan Singh immediately dropped his cycle on the side of the road and walking up to the armed man called upon him to surrender. The armed man attempted to use his gun and in the struggle which followed one round was fired without causing any casualties. In effecting this arrest Assistant Sub-Inspector Surjan Singh displayed great gallantry and presence of mind in face of an armed murderer when he himself was unarmed.

This award is made for gallantry under regulation (*d*) (*i*) of the regulatians governing the grant of the Iudian Police Medal and consequently carries with it the special allowance admissible to officers of and below the rank of Inspector of Police.

No. 106-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officer :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
Mohammad Matin. Assistant Sub-Inspector of Police, No. 108/E, of the Ferozepore district.	Assistant Sub-Inspector Mohammad Matin is a Syed of the Gurdaspur district who joined the Punjab Police as a Foot Constable in December, 1920. On the 21st April 1940, he was a member of a police raiding party deputed to effect the arrest of a notorious dacoity Chinta Singh, who had deserted from the Army with a service rifle and a considerable quantity of ·303 ammunition. Chinta Singh committed a whole series of murderous and violent outrages in Kapurthala State and also in the districts of Jullundur and Hoshiarpur. By April, 1940, he had been proclaimed as an offender in connection with two murders, two dacoities and two robberies, and in all these cases he had freely used the stolen service rifle and ammunition. As the police party approached the house in which Chinta Singh was taking refuge, someone shouted a warning that the police had arrived. Realising that any hesitation would allow Chinta Singh to bring his rifle into action and result in an escape or heavy casualties to the police party, Assistant Sub-Inspector Mohammad Matin and Inspector Gurcharan Singh immediately rushed into the house and overpowered the outlaw before he was able to close the breach of his rifle, which he had loaded with five rounds of ammunition. In this encounter Assistant Sub-Inspector Mohammad Matin displayed leadership, courage and coolness of a high order.

This award is made for gallantry under regulation (*d*) (*i*) of the regulations governing the grant of the Indian Police Medal and consequently carries with it the special allowance admissible to officers of and below the rank of Inspector of Police.

No. 107-H.—His Excellency the Viceroy has been pleased to confer the Indian Police Medal on the following officer :—

Name of officer and rank.	Statement of services for which the decoration has been conferred.
	PUNJAB.
Sher Khan, Foot Constable, No. 422, of the Ferozepore district.	Foot Constable Sher Khan is a Rajput of the Ferozepore district who joined the Punjab police as a Foot Constable in April, 1928, On the 16th March, 1940, when acting as Orderly to his Superintendent of Police, Sardar Waryam Singh, Foot Constable Sher Khan took a prominent part in the arrest of a dangerous armed outlaw named Maghi in Kalsia State territory who opened fire on Sardar Waryam Singh with a rifle at thirty yards range. Luckily these shots went wide and Sardar Waryam Singh and Foot Constable Sher Khan, armed with a gun and revolver advanced on Maghi in the face of continuous fire and eventually mortally wounded him. Foot Constable Sher Khan narrowly escaped being shot in this encounter and showed gallantry and determination in pressing home his successful attack on a desperate outlaw armed with a magazine rifle. On the 11th April, 1940, Foot Constable Sher Khan was a member of a police party which pursued two absconding dacoits both of whom were armed with hatchets. When these dacoits were brought to bay, Foot Constable Sher Khan was at the head of the police party but was unarmed. One outlaw twice attacked Foot Constable Sher Khan with his hatchet. These attacks were avoided and Sher Khan flung earth in the dacoit's face hoping to blind him and arrest him. At the third attack Foot Constable Sher Khan fell and would certainly have been killed if another policeman had not fired and mortally wounded the dacoit. In both these operations Foot Constable Sher Khan displayed courage and gallantry of a high order.

This award is made for gallantry under regulation (*d*) (*i*) of the regulations governing the grant of the Indian Police Medal and consequently carries with it the special allowance admissible to officers of and below the rank of Inspector of Police.

J. G. LAITHWAITE,

Private Secretary to His Excellency the Viceroy.

SECRETARIAT OF THE GOVERNOR-GENERAL (PUBLIC).

NOTIFICATION.

Simla, the 3rd September, 1940.

No. 4/4/40-G.C.(B).—In exercise of the powers conferred by subsection (3) of section 222 of the Government of India Act, 1935, the Governor-General is pleased to appoint Mr. R. B. Beckett, I.C.S., Legal Remembrancer, Punjab, to be an Additiona Judge of the Lahore High Court, from the 23rd September, 1940, to the beginning of the summer vacation of that Court in 1941.

J. C. DONALDSON,

Joint Secretary to the Governor-General (Public).

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (E.).

Simla, the 3rd September, 1940.

No. 67/6/40.—In exercise of the powers conferred by subsection (1) and clause (*e*) of subsection (2) of section 3 of the Foreigners Act, 1940 (II of 1940), the Central Government is pleased to make the following Order, namely :—

The Foreigners (Purandhar Parole Centre) Order, 1940.

1. (1) This Order may be called the Foreigners (Purandhar Parole Centre) Order, 1940.

(2) It applies to any foreigner in respect of whom there is in force an order made under clause (*e*) of sub-section (2) of section 3 of the Foreigners Act, 1940 (II of 1940) requiring him to reside in the parole centre at Purandhar (Poona District of the Province of Bombay).

2. In this Order,—

(*i*) "limits of the parole centre" mean the limits demarcated by the boundary posts of the derelict cantonment of Purandhar ;

(*ii*) "Superintendent" means the officer appointed by the Central Government to be the Superintendent of the parole centre.

3. No foreigner to whom this Order applies :—

(*i*) shall leave the limits of the parole centre except under and in accordance with the conditions of a pass issued in that behalf by the Superintendent ;

(*ii*) shall visit any such place within the limits of the parole centre as may be declared by the Superintendent to be out of bounds, except under and in accordance with the conditions of a pass issued in that behalf by the Superintendent ;

(*iii*) shall absent himself without the previous permission of the Superintendent from the daily roll-call held by him ;

(*iv*) shall entertain in his service any servant, who has not been approved by the Superintendent, or the approval in respect of whom has subsequently been withdrawn by the Superintendent ;

(*v*) shall bring, or have brought, into the parole centre any newspaper other than an English newspaper published in India or in England.

4. The following restrictions shall apply to the correspondence of all foreigners to whom this Order applies:—

(*i*) No foreigner shall send more than three letters a week, of which not more than *one* may be in a language other than English. No letter shall exceed 200 words in length. When typed, letters should have double spacing.

(*ii*) The words "Service of Prisoners of War" shall be written at the top left hand corner of each envelope.

(*iii*) Envelopes shall be left open, and all letters shall be handed over to the Superintendent or placed in a box specially provided for that purpose. No foreigner shall post a letter in any public letter box or hand a communication to a third person for conveyance to its destination.

(*iv*) Every foreigner detained in the parole centre will be permitted to send three letters each week free of postage.

(v) No foreigner will be permitted to send telegrams ex-India. Telegrams to addresses in India may be sent with the permission of the Superintendent who should, in all cases, paraphrase them before issue. No foreigner shall hand in a telegram direct to a telegraph office or hand such a communication to a third person for the purpose of despatching it to its destination.

5. The Superintendent may from time to time issue such general or special instructions as he thinks fit for the purpose of maintaining discipline at the parole centre, and all such instructions shall be complied with by the foreigners concerned.

6. If a foreigner fails to comply with any instructions issued under clause 5, or with any other provision of this Order, or conducts himself in a manner prejudicial to the maintenance of discipline at the parole centre, the Superintendent may, without prejudice to any other action that may be taken against him for such failure or conduct,

(i) withdraw the privilege of getting newspapers ;
(ii) withdraw the privilege of writing and receiving letters ;
(iii) order the foreigner to be confined to his quarters.

C. J. W. LILLIE,
Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd September, 1940.

No. D./C.-1436-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 23rd August, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	26,84,57,000
Deposits :—		(b) Legal Tender in Burma only	18,95,000
(a) Government—		Rupee Coin	13,54,000
(1) Central Government of India.	7,95,93,000	Subsidiary Coin	7,26,000
		Bills Purchased and Discounted—	
		(a) Internal	—
(2) Government of Burma	1,72,99,000	(b) External	—
(3) Other Government Accounts.	4,63,26,000	(c) Government Treasury Bills	1,86,22,000
		Balances held abroad*	25,43,42,000
(b) Banks	37,19,17,000	Loans and Advances to Governments	41,00,000
(c) Others	1,60,46,000	Other Loans and Advances	...
Bills Payable	5,93,000	Investments	8,81,01,000
Other Liabilities	1,47,94,000	Other Assets	89,71,000
Rupees	64,65,68,000	Rupees	64,65,68,000

*Includes Cash and Short-term Securities.

Dated the 28th day of August, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 23rd day of August, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department	27,03,52,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India	44,41,43,000	
(a) Legal Tender in India.	2,21,10,43,000		(b) Held outside India	—	
			Sterling Securities	1,31,50,11,000	
(b) Legal Tender in Burma only.	12,28,49,000		Total of A		1,75,91,54,000
Total Notes issued		2,60,42,44,000	B.—Rupee Coin		34,90,36,000
			Government of India Rupee Securities.		49,60,54,000
			Internal Bills of Exchange and other Commercial Paper.	—	—
Total Liabilities		2,60,42,44,000	Total Assets		2,60,42,44,000

Ratio of Total of A to Liabilities : 67·55 per cent.

Dated the 28th day of August, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,

The 7th September, 1940.

No. D./C.-1015-B.—It is notified for general information that the Government of India are issuing Defence Savings Stamps of the denomination of 4 annas, 8 annas and Rupee 1, for collecting subscriptions towards Defence Savings Certificates. Defence Savings Stamps will shortly be on sale from all Post Offices doing Savings Bank business and on presentation to the value of Rs. 10, they will be exchanged for a Rs. 10 Defence Savings Certificate.

By order of the Governor-General in Council.

C. E. JONES,

Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

Simla, the 7th September, 1940.

No. 41.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), as made applicable to the levy of duties of land customs under the Land Customs Act, 1924 (XIX of 1924), by section 9 of the latter Act, the Central Government is pleased to exempt from duty railway materials and spare parts imported into British India across the Viramgam Land Customs Line by the Kathiawar States for repairing wagons of the States' Railways, provided that each such consignment is accompanied by a certificate from a responsible State Railway Official that the materials in question are intended for the *bona fide* use of the State Railway and not for replacement of spare parts of wagons of other Railways.

M. SLADE,

Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 7th September, 1940.

No. 4 W.R.I./40.—In exercise of the powers conferred by subsection (*4*) of section 8 of the War Risks (Goods) Insurance Ordinance, 1940, the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 3-W.R.I./40, dated the 26th August, 1940, namely :—

In the Schedule annexed to the said notification, after item 43, the following item shall be inserted, namely :—

" 44. Mineral oils of all descriptions."

H. C. PRIOR,

Additional Secretary to the Government of India.

TREATIES (WAR).

The 5th September, 1940.

No. 48 (2)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

In the said Order—

I. In paragraph 3, for the words " enemy subject or enemy firm " wherever they occur the word " enemy " shall be substituted.

II. For paragraph 8, the following paragraph shall be substituted, namely :—

" 8. (1) Every bank carrying on business in British India which has any balances or deposits standing to the credit of an enemy shall, within two months of the vesting of his property, communicate to the Custodian in Form A full particulars of such balances or deposits, and may, within two months of such communication, communicate to the Custodian in Form AA full particulars of the debts, if any, owing to it by that enemy.

NOTE.—Claims submitted later will not be considered unless there are exceptional and valid reasons for the delay.

(2) Every company incorporated in British India, and every company which though not incorporated in British India has a share transfer or share registration office in British India, shall, within two months of the vesting of the property of an enemy holding securities of the company, communicate to the Custodian in Form B full particulars of all securities of the company held by such enemy.

(3) Every firm carrying on business in British India, one or more partners of which are enemies, shall, within two months of the vesting of their property and thereafter at such intervals as may be prescribed by the Custodian, communicate to the Custodian in Form C full particulars as to any share of profits and interest due to such enemies.

(4) Every person residing or carrying on business in British India by whom any money would, if a state of war had not existed, have been payable or paid to or for the benefit of an enemy by way of dividend, interest or share of profits shall within two months of the vesting of his property, or if such money becomes payable after that period, within one month after it becomes payable, communicate to the Custodian in Form D full particulars of such money.

(5) Every person, other than a bank, residing or carrying on business in British India who owes any debts to an enemy shall, within two months of the vesting of his property, communicate to the Custodian in Form E full particulars of such debts.

(6) Every person residing or carrying on business in British India who has in his possession or control any property belonging to, or held by or managed on behalf of an enemy subject detained in an internment camp in British India, and not covered by the preceding sub-paragraphs shall within two months of the vesting of the property, or if the property comes into his possession or control after the expiry of that period, within one month of his so coming into possession or control, communicate to the Custodian full particulars of such property in Form F, in the case of property held in safe custody, and in Form G, in the case of property held otherwise.

(7) Where a return of enemy property has been made in any quarter to the Custodian in Form F or Form G, particulars of any income derived from such property during that and each subsequent quarter shall be communicated to the Custodian in Form H within one month of the expiry of the quarter; and if in any quarter no income has been derived, the fact shall be reported to the Custodian in the same form within the said period.

(8) Where a return of any enemy property, has been made to the Custodian in Form F any change in respect of any lien on the property claimed by any person making the return shall be reported to the Custodian in the same form within one month after the change has occurred or has been effected.

(9) Notwithstanding the provisions contained in the preceding sub-paragraphs, the Custodian may, if he thinks fit, –

(a) exempt any person or class of persons from making the returns mentioned therein, and

(b) extend in any particular case or class of cases the time limit laid down for the submission of such returns ".

The 3rd September, 1940.

No. 73(30)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that the shares held in the Bata Shoe Company, Limited, Calcutta, by, and the debt due from the said Company to, Leader A. G., Aronstrasse, St. Moritz, Switzerland, being a body of persons declared by the Central Government under clause (*d*) of rule 97 of the said Rules to be an enemy, shall vest in the Custodian of Enemy Property for British India.

H. C. PRIOR,

Additional Secretary to Government of India.

DEFENCE DEPARTMENT.

Simla, the 7th September, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1335.—In exercise of the powers conferred by clauses (*a*) and (*b*) of section 31 of the Cantonments Act, 1924 (II of 1924), and in supersession of the notification of the Government of the Punjab, No. 24921, dated the 8th November, 1924, the Central Government is pleased to make the following rules for the division of the Rawalpindi Cantonment into wards, and for the determination of the number of members to be

elected by each ward, for the purposes of holding elections in the said Cantonment, the same having been previously published as required by the said section, namely :—

Rules.

1. The Rawalpindi Cantonment shall be divided into seven wards as described in the Schedule hereto annexed.

2. The number of members to be elected by each of the seven wards shall be one.

Schedule

Ward No. Boundaries.

1. *North.*—Cantonment Boundary Pillars Nos. 34 to 47.
East.—Cantonment Boundary Pillars Nos. 47 to 53.
South.—Cantonment Boundary Pillars Nos. 53 to 54.
Land north of Railway line between Boundary Pillar No. 29 and Murree Road Bridge.
West.—Cantonment Boundary Pillar Nos. 34 to 29.
East of Mayo Road from Boundary Pillar No. 54 to Murree Road Railway Bridge.

2. *North.*—Railway street between Cantonment boundary Pillars Nos. 26 & 27 corner of Durand Road, south of the Railway lines.
East.—Corner of Durand Road and Sadar Bazar Boundary Pillars Nos. 22 to 9.
South.—Sadar Bazar Boundary Pillar No. 9 at Cross roads Dalhouise Road and Massy Street, and Massy Street.
West.—Massy Street and Bean Street up to Sadar Bazar Boundary Pillar No. 26.

3. *North.*—Sadar Bazar Boundary Pillar No. 1 to Cantonment Boundary Pillar No. 26 on Railway Street.
East.—Cantonment Boundary Pillar No. 26, the whole length of Bean and Massy Streets.
South.—Line drawn through Sadar Bazar Boundary Pillars Nos. 5 to 9 excluding all buildings East of Massy Street.
West.—Cantonment Boundary Pillars Nos. 1 to 5 on Ellenborough Road.

4. *North.*—South of Railway lines between Bakery Road Bridge and Murree Road Bridge and Sadar Bazar Boundary Pillars from 5 to 9.
East.—Mayo Road, between Murree Road Bridge and Cantonment Boundary Pillars Nos. 54, 55, 56, 57 and 58.
South.—Napier Road between Cantonment boundary Pillar No. 58 and Victoria Road.
Victoria Road as far as South Road.
South Road, Dalhousie Road between South Road and corner of Sand's Home School Road between Dalhousie Road and Ellenborough Road.
West.—Ellenborough Road between School Road and Sadar Bazar Boundary Pillar No. 5.
Corner of Massy Street and Dalhousie Road.
Sadar Bazar Boundary Pillars Nos. 9 to 22.

5. *North.*—Napier Road between Central Road, West and Cantonment Boundary Pillar No. 59.
East.—Cantonment Boundary Pillars Nos. 59 to 67.
South.—Straight line through Cantonment Boundary Pillar No. 68 and Central Bazar Road, B. I. Bazar to Range Road south of Family Hospital.
West.—Central Road west from Napier Road to Range Road at south-west corner of Family Hospital.
And Chaklala Cantonment from Boundary Pillars Nos. 1 to 62 (Notification of the Government of the Punjab in the Home Department No. 25906, dated the 19th October, 1927).

6. *North.*—From south-west corner of Family Hospital on Range Road to Cantonment Boundary Pillar No. 68.
East.—From Cantonment Boundary Pillars Nos. 68 to 77 Jhelum Road.
South.—Cantonment Boundary Pillar Nos. 77 to 106 on Range Road.
West.—Range Road between Cantonment Boundary Pillar No. 106 and south-west corner of Family Hospital.

7. *North.*—Cantonment Boundary Pillar No. 24 along the Cantonment Boundary as far as Railway Boundary Pillar No. R/5 on Ellenborough Road.
East.—Railway Boundary Pillar No. 5 on Ellenborough Road to School Road, School Road to Dalhousie Road, Dalhousie Road to South Road, South Road to Victoria Road, Victoria Road from South Road to Napier Road.
Central Road, West to Range Road to Cantonment Boundary Pillar No. 106.

Ward No. Boundaries.

7.—*old. South.*—Cantonment Boundary Pillar No. 106 to Cantonment Boundary Pillar No. 138. Cantonment Boundary Pillars Nos. 1 to 22.

West.—Cantonment Boundary Pillars Nos. 22 to 24.

No. 1336.—In exercise of the powers conferred by subsection (*3*) of section 284 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to cancel the bye-laws framed by the Cantonment Board, Rawalpindi, under clause (*24*) of section 282 of that Act, regarding the fixation of a method for the sale of articles by measure, weight, piece or any other method, published with the notification of the Defence Department, No. 912, dated the 20th August, 1938, the intention to do so having been previously published, as required by the said subsection.

No. 1342.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Dagshai, by reason of the acceptance by the Central Government of the resignations of Jemdr. Basant Rai Dhiman.

No 1343.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. A. H. Jordan, as a member of the Cantonment Board, Dagshai, *vice* Jemdr. Basant Rai Dhiman.

No. 1350.—In pursuance of the provisions of subsection (7) of section 13 of the Cant nments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of Mr. Kundan Lal Kapur, Bar.-at-Law, as a member of the Jhelum Cantonment Board.

No. 1354.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Central Government of the resignation of Maj. H. K. Gillson, R.A.

No. 1355.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. T. J. F. Fuller, R. Signals, as a member of the Cantonment Board, Rawalpindi, *vice* Maj. H. K. Gillson, R. A., resigned.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

POSTS AND TELEGRAPHS.

Simla, the 31st August, 1940.

No. Mails.-25/39 (Coll. 5).—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct thatthe following further amendment shall be made in the Indian Post Office Rules, 1933,namely:—

For sub-rule (1) of rule 33 of the said Rules, the following sub-rule shall be substituted, namely:—

"(1) The weight of an unregistered parcel shall not exceed 5½ seers (440 tolas) and the weight of a registered parcel shall not exceed—

(*a*) 30 seers (2,400 tolas), if it contains official documents for the Chief of the General Staff or the Commander-in-Chief in India; and

(*b*) 12½ seers (1,000 tolas), in any other case."

S. N. ROY,
Secretary to the Government of India.

CENTRAL BOILERS BOARD.

NOTIFICATION.

Simla, the 2nd September, 1940.

No. A.-907/159 (1).—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boilers Board directs that the following further amendment shall be made in the Indian Boiler Regulations, 1924, the same having been previously published as required by subsection (*1*) of section 31 of the said Act, namely:—

In regulation 159 of the said Regulations for the entry "For Boiler Rating exceeding 1,100—100", the following entries shall be substituted, namely:—

"For Boiler Rating exceeding 1.100 but not exceeding 2.000—100.
For Boiler Rating exceeding 2,000 but not exceeding 4,000—120.
For Boiler Rating exceeding 4,000 but not exceeding 6.000—140.
For Boiler Rating exceeding 6,000 but not exceeding 8,000—160.
For Boiler Rating exceeding 8,000 but not exceeding 10,000—180.
For Boiler Rating exceeding 10,000—200".

P. M. MENON,
Secretary.

854 CS—915-12.9.40—SGIP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, SEPT. 20, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, AUGUST 24, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

(AGRICULTURE.)

New Delhi, the 21st August, 1940.

No. F.-40-14/40-A.—Under the provisions of subsection (4) (*iii*) of section 4 of the Indian Lac Cess Act, 1930 (XXIV of 1930) as amended by the Indian Lac Cess (Amendment) Act, 1936 (IX of 1936), the Central Government is pleased to reappoint Mr. D. G. Sevastopulo of Messrs. Ralli Brothers, Limited, nominated by the Bengal Chamber of Commerce to represent the shellac export trade, to be a member of the Governing Body of the Indian Lac Cess Committee, with effect from the 23rd August, 1940.

G. S. BOZMAN,

Joint Secretary.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

Simla, the 24th August, 1940.

No. 9-A. (6)/40.—In pursuance of sub-rule (3) of rule 49 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to notify the election of Mr. Bhutnath Mukerjee, B.A., as a member of the Indian Accountancy Board by the Bengal and Assam Constituency.

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, SEPTEMBER 9, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 9th September, 1940.

No. 65-C.W. (124)/40.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the export to any place in French Somaliland of any goods other than goods of the description specified in the Schedule annexed to the notification of Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, unless they are covered by a special permit issued by the Central Government in the Department of Commerce.

N. R. PILLAI,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, SATURDAY, SEPTEMBER 14, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 14th September, 1940.

No. TR3 (5).—In exercise of the powers conferred by section 5 of the National Service (Technical Personnel) Ordinance, 1940 (No. II of 1940), the Central Government is pleased to constitute at Lahore a National Service Labour Tribunal for the Province of the Punjab and the North-West Frontier Province consisting of—

1. The Commissioner, Lahore Division (exofficio)—Chairman,
2. Lieutenant-Colonel W. J. Cole, O.B.E., Technical Recruiting Officer, Northern Area, Lahore—Member, and
3. The Deputy Chief Mechanical Engineer, North-Western Railway, Lahore (exofficio)—Member.

H. TUFNELL-BARRETT,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, SEPTEMBER 14, 1940.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Simla, the 11th September, 1940.

No. F. 421/40-C. & G. (Camp).—The Governor-General is pleased to accept the resignation by Khan Sahib Shaikh Abdul Hamid of his office of Member of the Legislative Assembly.

G. H. SPENCE,

Secretary to the Government of India.

HOME DEPARTMENT.

POLITICAL (I).

NOTIFICATION.

Simla, the 14th September, 1940.

No. 208/I/M. P./40.—In exercise of the powers conferred by subsection *(2)* of section 9 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), the Central Government is pleased to nominate Mr. A. A. McC. Mitchell, C.I.E., I.C.S., Commissioner, Lahore, as Member and Chairman of the Tribunal, in place of Mr. C. King, I.C.S., for the areas specified in the first column of the schedule in the Government of India, Home Department, Notification No. 504-E.O. (M.P.)/40, dated the 16th August, 1940, published in the *Gazette of India*, Extraordinary, dated the 16th August, 1940.

C. K. RHODES,

Joint Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 12th September, 1940.

No. D./C.-1515-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 30th August, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes:—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ...	28,54,74,000
Deposits:—		(b) Legal Tender in Burma only ...	13,20,000
(a) Government—		Rupee Coin	16,60,000
(1) Central Government of India.	6,74,32,000	Subsidiary Coin	7,10,000
		Bills Purchased and Discounted—	
		(a) Internal	...
(2) Government of Burma ...	2,00,91,000	(b) External	...
(3) Other Government Accounts.	5,02,46,000	(c) Government Treasury Bills ...	1,79,24,000
(b) Banks	40,30,09,000	Balances held abroad*	26,85,41,000
(c) Others	1,67,31,000	Loans and Advances to Governments ...	25,00,000
Bills Payable	6,86,000	Other Loans and Advances	...
Other Liabilities	1,66,53,000	Investments	8,70,27,000
		Other Assets	96,92,000
Rupees	67,48,48,000	Rupees	67,48,48,000

*Includes Cash and Short-term Securities.

Dated the 3rd day of September, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 30th day of August, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department	28,67,94,000		A.—Gold Coin and Bullion:—		
Notes in circulation:—			(a) Held in India ...	44,41,43,000	
(a) Legal Tender in India.	2,19,28,98,000		(b) Held outside India	...	
(b) Legal Tender in Burma only.	12,19,97,000		Sterling Securities	1,31,50,11,000	
			Total of A ...		1,75,91,54,000
Total Notes issued		2,60,16,89,000	B.—Rupee Coin		34,64,65,000
			Government of India Rupee Securities.		49,60,70,000
			Internal Bills of Exchange and other Commercial Paper.		...
Total Liabilities ...		2,60,16,89,000	Total Assets ...		2,60,16,89,000

Ratio of Total of A to Liabilities: 67·616 per cent.

Dated the 3rd day of September, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

Simla, the 14th September, 1940.

No. 42.—In exercise of the powers conferred by section 11 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendments shall be made in the schedule appended to its Notification No. 27-Customs, dated the 12th July, 1930, namely:—

In the said schedule, in columns 5 and 6 against wharf No. 33 of the port of Mangalore, the following entries shall be added, namely:—

Column 5.	*Column 6.*
Dutiable goods.	Landing.

K. G. JACOB,
Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 14th September, 1940.

No. 65-C. W.(9)/40.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, namely :—

In Part C of the Schedule annexed to the said notification, after item 13, the following item shall be inserted, namely :—

"14. Carbonised coconut shell."

N. R. PILLAI,

Joint Secretary to the Government of India.

The 14th September, 1940.

No. 5-W. R. I./40.—In pursuance of subsection (3) of section 1 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to appoint the first day of October, 1940, as the date on which the said Ordinance shall come into force.

No. 6-W. R. I./40.—In exercise of the power conferred by subsection (1) of section 5 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940) read with section 22 of the General Clauses Act, 1897 (X of 1897), the Central Government is pleased to direct that the War Risks (Goods) Insurance Scheme shall come into operation with effect from the first day of October, 1940.

No. 7-W. R.I./40.—It is hereby notified, for general information, that in pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940) the Central Government has been pleased to employ as its agents for the purposes of the said Ordinance the firms specified in the Schedule hereto annexed.

The Schedule.

1. Alliance Assurance Company, Limited.
2. American Assurance Company of Newark N. J.
3. Atlas Assurance Company, Limited.
4. Baloise Fire Insure Company.
5. Bankers' and Traders' Insurance Company, Limited, of Sydney.
6. Bombay Fire and General Insurance Company, Limited.
7. British America Assurance Company.
8. British and Foreign Marine Insurance Company, Limited.
9. British Crown Assurance Corporation, Limited.
10. British Equitable Assurance Company, Limited.
11. British Fire Insurance Company, Limited.
12. British General Insurance Company, Limited.
13. British India and General Insurance Company, Limited.
14. British Traders' Insurance Company, Limited.
15. Caledonian Insurance Company.
16. Canton Insurance Office, Limited.
17. Central Insurance Company, Limited.
18. Century Insurance Company, Limited.
19. China Fire Insurance Company, Limited.
20. Clive Insurance Company, Limited.
21. Commercial Union Assurance Company, Limited.
22. Concord of India Insurance Company, Limited.
23. Eagle Star Insurance Company, Limited.
24. Eastern Federal Union Insurance Company, Limited.
25. Eastern United Assurance Corporation, Limited.
26. Economic Insurance Company, Limited.
27. Employers' Liability Assurance Corporation, Limited.
28. Essex and Suffolk Equitable Insurance Society, Limited.
29. Fine Art and General Insurance Company, Limited.
30. General Accident, Fire and Life Assurance Corporation, Limited.
31. Great American Insurance Company.
32. Gresham Fire and Accident Insurance Society, Limited.
33. Guardian Assurance Company, Limited.

34. Hartford Fire Insurance Company, Limited, of Hartford.
35. Helvetia Swiss Fire Insurance Company of St. Gall.
36. Hercules Insurance Company, Limited.
37. Home Insurance Company.
38. Hong Kong Fire Insurance Company, Limited.
39. Hukamchand Insurance Company, Limited.
40. Indemnity Marine Assurance Company, Limited.
41. Indian Globe Insurance Company, Limited.
42. Indian Guarantee and General Insurance Company, Limited.
43. Indian Mercantile Insurance Company, Limited.
44. Insurance Office of Australia, Limited.
45. Java Sea and Fire Insurance Company, Limited.
46. Jupiter General Insurance Company, Limited.
47. Law Union and Rock Insurance Company, Limited.
48. Legal and General Assurance Society, Limited, of London.
49. Liverpool and London and Glove Insurance Company, Limited.
50. London Assurance (The).
51. London Guarantee and Accident Company, Limited.
52. London and Lancashire Insurance Company, Limited.
53. London and Provincial Marine and General Insurance Company, Limited.
54. London and Scottish Assurance Corporation, Limited.
55. Maritime Insurance Company, Limited.
56. Mercantile Fire Insurance Company of Canada.
57. Motor Union Insurance Company, Limited.
58. National Fire and General Insurance Company, Limited.
59. National Insurance Company of Great Britain, Limited.
60. New India Assurance Company, Limited.
61. New Zealand Insurance Company, Limited.
62. North China Insurance Company, Limited.
63. Northern Assurance Company, Limited.
64. North British and Mercantile Insurance Company, Limited.
65. Norwich Union Fire Insurance Society, Limited.
66. Ocean Accident and Guarantee Corporation, Limited.
67. Ocean Marine Insurance Company, Limited.
68. Overseas Assurance Corporation, Limited.
69. Orient Insurance Company of Hartford, U. S. A.
70. Palatine Insurance Company, Limited.
71. Pandyan Insurance Company, Limited.
72. Pearl Assurance Company, Limited.
73. Phoenix Assurance Company, Limited.
74. Provincial Insurance Company, Limited.
75. Prudential Assurance Company, Limited.
76. Queen Insurance Company of America.
77. Queensland Insurance Company, Limited.
78. Railway Passengers' Assurance Company.
79. Reliance Marine Insurance Company, Limited.
80. Royal Exchange Assurance Corporation.
81. Royal Insurance Company, Limited.
82. Ruby General Insurance Company, Limited.
83. Scottish Insurance Corporation, Limited.
84. Scottish Union and National Insurance Company.
85. Sea Insurance Company, Limited.
86. South British Insurance Company, Limited.
87. South India Fire and General Insurance Company (Combatore), Limited.
88. State Assurance Company, Limited.
89. Sumitomo Marine and Fire Insurance Company, Limited.
90. Sun Insurance Office, Limited.
91. Taisho Marine and Fire Insurance Company, Limited.
92. Tropical Insurance Company, Limited.
93. Tokio Marine and Fire Insurance Company, Limited.
94. Thames and Mersey Marine Insurance Company, Limited.
95. Triton Insurance Company, Limited.
96. Union Assurance Society, Limited.
97. Union Insurance Society of Canton, Limited.
98. Union Marine and General Insurance Company, Limited.
99. United India Fire and General Insurance Company, Limited.
100. United Scottish Insurance Company, Limited.
101. Universal Fire and General Insurance Company, Limited.

102. Vulcan Insurance Company, Limited.
103. West of Scotland Insurance Office, Limited.
104. Western Assurance Company of London and Toronto.
105. World Marine and General Insurance Company, Limited.
106. Yang-tsryye Insurance Association, Limited.
107. Yorkshire Insurance Company, Limited.

No. 8-W. R. I./40.—In pursuance of subsection (*1*) of section 7 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Central Government is pleased to specify the 31st Day of October, 1940, as the date for the purposes of the said subsection.

No. 9-W. R. I./40.—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), read with section 22 of the General Clauses Act, 1897 (X of 1897), and in supersession of the rules published with the notification of the Government of India in the Department of Commerce, No. 1-W. R. I./40, dated the 26th August, 1940, the Central Government is pleased to make the following rules, namely :—

1. These rules may be called the War Risks (Goods) Insurance Rules, 1940.

2. In these rules,—

(*i*) "Government Agent" means any person or firm employed under section 6 to act as agent of the Central Government for any of the purposes of the Ordinance ;

(*ii*) "Ordinance" means the War Risks (Goods) Insurance Ordinance, 1940 ;

(*iii*) "Scheme" means the scheme referred to in subsection (1) of section 5 as the War Risks (Goods) Insurance Scheme ;

(*iv*) "Section" means a section of the Ordinance.

3. The following risks shall be deemed to be war risks for the purposes of the Ordinance and these Rules, namely, the risks of loss or damage—

(*a*) cause by—

(*i*) the discharge of any missile (including liquids and gas), or

(*ii*) the use of any weapon, explosive or other noxious thing, or

(*iii*) the doing of any other injurious act,

either by the enemy or in combating the enemy or repelling an imagined attack by the enemy ; or

(*b*) caused by the impact on any property of any enemy aircraft, or any aircraft belonging to, or held by any person on behalf of or for the benefit of, His Majesty or any allied power, or any part of, or anything dropped from, any such aircraft.

4. Every policy of insurance issued under the Scheme shall be in the form given in the First Schedule to these Rules, and shall be in respect of the period ending on the last day of the quarter in which the policy is issued.

5. Every person insuring goods against war risks under the Scheme shall apply for the insurance under a single policy of all goods insurable under the Ordinance which are at the time of such application owned by him within one and the same Presidency-town or district in the course of his business as a seller of goods :

Provided that nothing in this rule shall be deemed to prohibit any person from applying for the insurance under a single policy of goods owned by him in more than one Presidency-town or district.

6. (1) The premium payable under any policy of insurance issued under the Scheme during the quarter ending on the 31st December, 1940, shall be payable at the rate of one thirty-second per cent per month or part of a month.

(2) No refund of premium shall be allowed otherwise than in accordance with section 11.

7. The amount of any one premium payable under a policy of insurance issued under the Scheme shall not be less than five rupees in the case of a policy issued for a period not exceeding one month, or less than ten rupees in the case of a policy issued for a period exceeding one month.

8. The following associations are prescribed for the purposes of clause (*a*) of the proviso to section 6 :—

1. The Indian Insurance Companies Association, Industrial Assurance Building, Churchgate, Bombay.
2. The Indian Insurance Companies Association, 102-A, Clive Street, Calcutta.
3. The Calcutta Insurance Association, Royal Exchange Place, Calcutta.
4. The Madras Fire Insurance Association, 2—6, Second Line Beach, Madras.
5. The Bombay Fire Insurance Association, Rampart Row, Fort, Bombay.
6. The Fire Salvage Association, Bombay.

9. For the purposes of the proviso to subsection (1) of section 7 the maximum amount shall be Rs. 20,000.

10. (1) Every application for insurance under the Scheme shall be in the form given in the Third Schedule to these Rules, and shall be made to a Government Agent or to such officer as may be authorised by a Government Agent in this behalf.

(2) Every such application shall be accompanied by the requisite premium which may be remitted by bank draft, cheque, money order or postal order, or delivered in cash.

NOTE.—Where the remittance is by cheque, the amount, if any, charged by the Government Agent's bank as collection charges shall be deducted from the amount of the cheque, and the applicant given credit only for the balance.

11. Every policy of insurance issued on an application made in accordance with the provisions of rule 10 shall take effect from the date of the receipt of the application by the Government Agent or, as the case may be, the officer authorised by the Government Agent.

12. If the amount accompanying the application falls short of the premium due on the sum for which the goods are proposed for insurance, a policy for such proportion of the sum proposed as the amount paid bears to the premium due shall be issued, and the applicant shall make a further application for insurance of the balance.

13. The Government Agent shall issue a policy of insurance as soon as possible after the receipt of an application in accordance with the provisions of rule 10 :—

Provided that —

(*a*) if the application shows that the applicant has taken out an insurance in respect of the same goods or any part thereof against fire, marine, or accident risks with any other insurance company, the Government Agent may, in his discretion, postpone the issue of the policy until enquiries have been made from that company ; and

(*b*) if the premium is remitted by cheque, the Government Agent may, in his discretion, postpone the issue of the policy until the cheque has been cashed.

14. In the event of the loss of a policy a duplicate policy will not be issued, but if it is satisfactorily proved that a policy has been issued, the absence of that policy will not be a bar to a claim under it.

15. (1) All claims shall be submitted in writing to the Government Agent concerned within the time specified in condition 4 of the conditions set forth in the Second Schedule to these Rules.

(2) On receipt of a claim, the Government Agent shall have it verified, and the loss or damage, if any, assessed, by a person who is for the time being included in the list of recognised. Loss Assessors issued and maintained by the Central Government in this behalf, or if the Central Government so directs, by such person as may be specially deputed by it for the purpose.

(3) As soon as the Loss Assessor has verified the claim and assessed the loss or demage, if any, he shall report thereon to the Government Agent who shall after such further verification as he thinks fit to make, forward the report, with his remarks and recommendation, to the Secretary to the Government of India in the Department of Commerce.

(4) If the claim is proved to the satisfaction of the Central Government, a payment order will be issued in favour of the claimant.

FIRST SCHEDULE.

[See rule 4.]

Policy No. ______________

GOVERNMENT OF INDIA.

WAR RISKS (GOODS) INSURANCE ORDINANCE, 1940.

Policy of Insurance in respect of goods Insurable Thereunder.

This Policy and the Specification hereto (which forms an integral part of this Policy) shall be read together as one contract, and the words and expressions to which specific meanings have been attached in the Specification shall bear those meanings wherever they may appear.

The Specification.

The Governor General. The Governor General of India in Council.

The Government Agent ______________

The Insured ______________

Address ______________

The Insured's Business ______________

The Property Insured ______________

Sum for which Insured : Rs. ______________

Period of Insurance : From the ________ day of ________ 194 .

to the ________ day of ________ 194 .

The premium : Rs. ______________

received on the ________ day of ________ 194 ,

WHEREAS the insured has made and forwarded to the Government Agent a signed application for insurance and has paid the amount of premium named above :

NOW this Policy witnesseth that in consideration of the insured paying to the Governor General the said premium, the Governor General agrees (subject to the conditions contained in the Second Schedule to the War Risks (Goods) Insurance Rules, 1940, which conditions shall, so far as the nature of them respectively will permit, be deemed to be conditions precedent to the right of the insured to recover hereunder) that if during the period of insurance stated above the property insured or any part of such property shall suffer any loss or damage, being loss or damage caused by any act comprised in the expression " war risks " as defined for the time being by the said Rules, the Governor General will, where the loss or damage is suffered whilst the property affected is situated in British India, pay to the insured the value of that property at the time of the happening of its destruction or the amount of the damage, as the case may be, or, at the option of the Governor General, reinstate or replace such property or any part thereof :

PROVIDED that the liability of the Governor General shall in no case exceed the sum insured hereby.

In witness whereof I, being duly authorised in that behalf, have hereto set my hand on behalf of the Governor General.

Dated

The *194* .

It is hereby agreed and declared that ______________

being the persons carrying on the business of banking, shall to the extent of their interest in the property insured be entitled jointly with the insured to the rights hereby granted to the insured, but not so as to grant to them any further or greater rights than those of the Insured under this policy.

Signed on behalf of the Governor General this ________ day of ________ 194 .

Note.—This policy cannot be assigned or transferred and no premium is returnable except as provided under section 11 of the Ordinance.

SECOND SCHEDULE.

[See rule 15 (1) and the First Schedule.]

CONDITIONS.

The Governor General shall be under no liability under any policy of insurance to which these conditions apply (hereinafter referred to as "the policy") if and in so far as the Insured is not entitled to be insured for the sum thereby insured in respect of the property insured under the Ordinance.

2. If at the time of the happening of any loss or damage the total value of the property insured shall exceed the sum insured under the policy, the Insured shall be considered as being his own insurer for the excess and shall bear a rateable share of the loss accordingly.

3. If at the time of the happening of any loss or damage there be any other insurance effected by or on behalf of the Insured covering any of the property suffering that loss or damage, the liability of the Governor General under the policy shall be limited to its rateable proportion of such loss or damage.

4. On the happening of any loss or damage the Insured shall forthwith give notice thereof in writing to the Agent, and shall within ten days after such loss or damage, or such further time as the Agent may in writing allow, at his own expense deliver to the Agent a claim in writing containing as particular an account as may be reasonably practicable of the several articles or portions of property suffering that loss or damage and of the amount of such loss or damage, having regard to their value at the time of the loss or damage, together with details of any other insurances on the property insured. The Insured shall also give to the Agent all such proofs and information with respect to the claim as may reasonably be required, together with (if demanded) a declaration, verified by an affidavit, of the truth of the claim and of any matters connected therewith. No claim under the policy shall be payable unless the terms of this condition have been complied with.

5. If the claim be in any respect fraudulent, or if any fraudulent means or devices be used by the Insured or anyone acting on his behalf to obtain any benefit under this policy, or if any loss or damage be occasioned by the wilful act or with the connivance of the Insured, all benefits under the policy shall be forfeited.

6. If in his application for the insurance effected by the policy, the Insured shall have intentionally made a material under-statement of the value of the property insured all benefits under the policy shall be forfeited.

7. If the Governor General elects to reinstate or replace any property insured, the Insured shall at his own expense produce and give to the Governor General all such plans, documents, books and information as the Governor General may reasonably require. The Governor General shall not be bound to reinstate exactly or completely but only as circumstances permit and in reasonably sufficient manner and shall not in any case be bound to expend in respect of the property insured more than the sum insured thereon.

8. On the happening of any loss or damage in respect of which a claim is or may be made under the policy, the Agent and every person authorised by the Agent may, without thereby incurring any liability, and without diminishing the right of the Governor General to rely upon any conditions of the policy, enter, take or keep possession of the building or premises where the loss or damage has happened, and may take possession of or require to be delivered to them any of the property insured, and may keep possession of and deal with such property for all reasonable purposes and in any reasonable manner. This condition shall be evidence of the leave and licence of the Insured to the Governor General so to do. If the Insured or any one acting on his behalf shall not comply with the requirements of the Governor General, or shall hinder or obstruct the Governor General or any person acting on his behalf in doing any of the above-mentioned acts, then all benefit under this policy shall be forfeited. The Insured shall not in any case be entitled to abandon any property to the Governor General whether taken possession of by the Governor General or not.

9. The premium paid in respect of the policy or any part of such premium shall not in any event be returnable, except as provided in Section 11 of the Ordinance.

10. The policy shall not be assignable.

11. The following conditions may be included in the policy at the request of the Insured :—

"It is hereby agreed and declared that ____________________ being the persons carrying on the business of banking shall, to the extent of their interest in the property insured, be entitled jointly with the Insured to the rights hereby granted to the Insured, but not so as to grant to them any further or greater rights than those of the Insured under this policy".

THIRD SCHEDULE.

[See rule 10].

IMPORTANT.—Before completing this application form read the instructions overleaf.

GOVERNMENT OF INDIA.

WAR RISKS (GOODS) INSURANCE ORDINANCE, 1940.

Application for insurance of Goods insurable thereunder.

Applicant's Name ____________________

Address ____________________

Business ____________________

Goods to be Insured ____________________

Situation of Goods ____________________

Estimated Full Value (which is the sum for which insurance must be effected) Rs. ________

Date Insurance is to be commence ____________________

Note.—No policy will be issued and the Government of India will be under no liability until the premium has been *received by* the Insurance Company.

Are the goods insured against Fire, Marine, or Accident Risks ? __________

If so state *a*) Name of Insurance Company ____________________

(*b*) Policy No. ____________________

(*c*) Sum Insured Rs. ____________________

Has any other person any insurable interest in the goods to be insured ? __________

If so give particulars ____________________

Note.—A policy once issued cannot be assigned or transferred nor is any part of the premium returnable.

To : (Here insert name of Insurance Company through whom insurance is to be effected.)

____

I/We warrant that the above statements and particulars are true and I/We request you to effect War Risks (Goods) Insurance on my/our behalf with the Government of India in terms of the prescribed standard policy which I/We agree to accept.

I/We enclose bank draft/cheque/money order/postal order/cash value Rs.

Signature of Applicant __________

Date __________

Note.—Cheques on out-station banks should include bank exchange. If the amount received by the Insurance Company is insufficient to pay the premium on the full sum proposed for insurance a policy for such proportion of the sum proposed as the premium received bears to the correct premium will be issued and the Applicant must make a further application for insurance of the uninsured amount.

GOVERNMENT OF INDIA.

WAR RISKS (GOODS) INSURANCE ORDINANCE, 1940.

Instructions.

1. The Government of India have put into operation as from the 1st October, 1940, the War Risks (Goods) Insurance Scheme whereby the Government undertake to insure certain Goods on land or on inland waters in British India against War Risks.

2. GOODS INSURABLE: The Ordinance defines the Goods to which the scheme applies; these include Goods (with certain exceptions) which are held for sale by persons carrying on business as sellers of goods, such as manufacturers, wholesale distributors, and retailers, including the raw materials from which goods are manufactured and goods in process of manufacture.

3. GOODS NOT INSURABLE: A list of Goods which cannot be insured under the scheme has been published in the Gazette. It includes growing crops, plants and trees; livestock; coal and coke; mineral oils; iron, manganese and other ores; iron and steel scrap; various classes of manufactured iron and steel; cement and lime; concrete products; various classes of manufactured stone; bricks, tiles and slates; gold, silver and other precious metals; jewellery and precious and semi-precious stones; postage stamps; and objects of art or craftsmanship not less than 100 years old. Goods of any description which are not for sale are excluded by the Ordinance.

4. PROPERTY TO WHICH SCHEME DOES NOT APPLY: The scheme does not apply to buildings, factory machinery and plant, and other forms of immovable property.

5. COMPULSORY INSURANCE: As from the 1st November, 1940, any person carrying on business as a seller of goods must insure the whole of his goods which are insurable under this scheme for their full value if the value of such goods within one and the same Presidency Town or District exceeds Rs. 20,000. THE ORDINANCE PRESCRIBES HEAVY FINES FOR CONTRAVENTION.

6. HOW TO INSURE: The Application from overleaf should be completed and forwarded with a remittance for the premium to a Government Agent.

7. GOVERNMENT AGENTS: The Government of India have appointed certain Insurance Companies transacting Fire, Marine or Accident Insurance to act as Government Agents and issue policies under the scheme. If the goods are insured against Fire with an Insurance Company it is strongly recommended that the War Risks (Goods) Insurance should be arranged through that Company. If this is not done there may be considerable delay in obtaining cover.

8. PERIOD OF INSURANCE: The maximum period for which a policy will be issued is three months. Policies issued on or after the 1st October, will expire on the 31st December; those issued on or after the 1st January will expire on the 31st March; those issued on or after the 1st April, will expire on the 30th June; and those issued on or after the 1st July, will expire on the 30th September. No policy will be issued to expire on any intermediate date.

9 RATE OF PREMIUM: The present rate of premium is 1/32 per cent (one half anna per hundred rupees) per month or part of a month.

10. CALCULATION OF PREMIUM: On insurances effected during the months of October, January, April, and July three months' premium will be payable, i.e., 3/32 per cent (one and a half annas per hundred rupees). On insurances effected during the months of November, February, May, and August two months premium will be payable, *i.e.*, 2/32 per cent (one anna per hundred rupees). On insurances effected during the months of December, March, June, and September one month's premium will be payable, i.e., 1/32 per cent (one half anna per hundred rupees).

11. MINIMUM PREMIUM: The minimum premium for a policy issued for a period of one month or less is Rs. 5. For a policy issued for a period exceeding one month the minimum premium is Rs. 10.

12. VOLUNTARY INSURANCE: Any person carrying on business as a seller of goods whose stocks of goods insurable under this scheme within one and the same Presidency Town or District do not exceed Rs. 20,000 in value may insure under the scheme.

13. FLOATING POLICIES: In certain cases floating policies may be issued. Full details can be obtained on application to any Insurance Company appointed as Government Agent.

14. Full conditions to which the policy will be subject have been published in the Gazette.

No. 10-W. R. I./40.—In pursuance of subsection (3) of section 175 of the Government of India Act, 1935 the Governor General in Council is pleased to authorise—

(*i*) the Principal Officers in British India of all firms which are for the time being employed under section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940) as agents of the Central Government for the purposes of the said Ordinance, and

(*ii*) all other persons in British India who by virtue of a general or special power of attorney are competent to execute contracts on behalf of any of the said firms,

to execute on behalf of the Governor General in Council any contracts or other documents for the purposes of the said Ordinance.

H. C. PRIOR,
Additional Secretary to the Government of India.

INSURANCE.

New Delhi, the 14th September, 1940.

No. 598-I. (16)/39.—It is hereby notified for general information that the certificate of registration granted to the following insurer by the Superintendent of Insurance under section 3 of the Insurance Act, 1938 (IV of 1938), has been cancelled by him under clause (*c*) of subsection (4) of the aforesaid section as amended by the Insurance (Amendment) Act, 1940 and that the cancellation took effect from the date noted against it :—

Serial No.	Name and address of Insurer.	Certificate of registration No.	Class or classes of business covered by the cancelled certificate.	Date from which the cancellation took effect.
18	The Aryan Life Assurance Society Limited, 33-Western India House, Sir Phirozshah Mehta Road, Fort, Bombay.	168	Life ..	7th September, 1940.

J. H. THOMAS,
Superintendent of Insurance.

REGISTRATION OF ACCOUNTANTS.

Simla, the 14th September, 1940.

No. 12-A. (3)/40.—With reference to this Department's notification No. 12-A (1)/40, dated the 27th July, 1940, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

122 Mr. Kolagotla Bhimeswara Rao, B.Com., G.D.A., Ellore.

N. R. PILLAI,
Joint Secretary to the Government of India.

TREATIES (WAR).

Simla, the 12th September, 1940.

No. 43 (49)-Tr. (W.)/40.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to order that all property in British India, moveable or immoveable, belonging to, or held by, or managed on behalf of, the enemy firms specified in the Schedule hereto annexed or any of their branches, shall vest in the Custodian of Enemy Property for British India.

Schedule.

1. Builder's General Store, Tardeo Road, Bombay.
2. The General Building Material Importers, Tardeo Road, Bombay.
3. The Modern Light Fittings and Engineering Company, Tardeo Road, Bombay.

H. C. PRIOR,
Additional Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 14th September, 1940.

PART B.

CANTONMENTS—LANDS.

No. 1373.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of Mr. Ghulam Hussain Shah, as a member of the Cantonment Board, Campbellpore.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, SEPT. 27, 1940.

PART II.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, AUGUST 7, 1940.

GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

(AGRICULTURE.)

New Delhi, the 3rd September, 1940.

No. 40-14/40-A.—Under the provisions of subsection 4 (iv) of section 4 of the Indian Lac Cess Act, 1930 (XXIV of 1930), as amended by the Indian Lac Cess (Amendment) Act, 1936 (IX of 1936) the Central Government is pleased to appoint Mr. B. L. Singh of Messrs. Rai Bahadur Bhagirathi Ram and Sons, Calcutta, nominated by the Calcutta Shellac Brokers' Association to represent the lac brokers and shellac brokers' in Calcutta, to be a member of the Governing Body of the Indian Lac Cess Committee with effect from the 23rd August, 1940, *vice* Mr. Gopal Das Gupta.

G. S. BOZMAN,
Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, AUGUST 10, 1940.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 8th August, 1940.

No. M.-1169.—The Government of India are pleased to appoint the following gentlemen to be members of the Governing Body of the Indian School of Mines, Dhanbad, for a period of three years from the 1st July, 1940 :—

President.

(1) The Director, Geological Survey of India.

Members.

(2) The Chief Inspector of Mines in India.
(3) The Director of Industries, Bengal.
(4) The Director of Industries, Bihar.
(5) Mr. J. E. Phelps, representing the Indian Mining Association.

(6) Mr. N. H. Ojha, M. I. M. E., M. M. G. I., representing the Indian Mining Federation.
(7) Mr. Girjashankar Rawal, representing the Indian Colliery Owners Association.
(8) The Chief Mining Engineer, Railway Board.
(9) Dr. F. G. Percival, Messrs. Tata Iron and Steel Company, Limited.
(10) Mr. E. T. Vachell, The Burma Oil Company, Limited, Digboi, Assam.
(11) The Honourable Rai Bahadur Sir Satya Charan Mukerjee, C.B.E., Member of the Council of State.
(12) Sir Zia Uddin Ahmad, C.I.E., M.L.A.

Secretary.

The Principal, Indian School of Mines.

2. The appointment of Sir Satya Charan Mukerjee and Sir Zia Uddin Ahmad will be for three years from the 1st July, 1940, or for such shorter period as they remain members of the Indian Legislature.

M. S. A. HYDARI,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, SEPTEMBER 7, 1940.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 3rd September, 1940.

No. 21-W.—It is notified for general information that British and Indian interests in Italy and that portion of France which is under German occupation will, for the time being, be looked after by the authorities of the United States of America.

2. The United States authorities at Rome will also extend such protection to British and Indian interests in Italian East Africa as may be feasible in view of the distance involved.

O. K. CAROE,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, SEPTEMBER 21, 1940.

SECRETARIAT OF THE GOVERNOR-GENERAL (PUBLIC).

NOTIFICATION.

Simla, the 16th September, 1940.

No. 27/4/38-G. G.—In supersession of the Home Department notification No. F.-33-Public, dated the 26th October, 1921, the Governor-General directs that the following description of the dress which should be worn by the Hon'ble the Chief Justice and Judges of the Federal Court and by the Hon'ble the Chief Justices and Judges of the High Courts the Chief Courts, and the Judicial Commissioners' Courts, and by the Advocate-General of India at State and public ceremonies in India shall be published for general information :—

FULL DRESS.

Coat.—Black silk velvet, stand collar, pigeon-breasted. Seven buttons on the right front and seven notched holes on the left front, the holes being 3½ inches in length at the top and 2¾ inches at bottom. The fronts meet edge to edge at a point on the breast where a small black hook and eye are placed to secure them. Gauntlet cuffs with three notched holes and buttons. Pointed flaps on waist seam with three buttons, one under each point. Six buttons behind, that is, two at the waist, two at centre and two at bottom of skirts. Pockets in the breast and in the tails. Black silk linings.

Buttons.—

For the Chief Justice and Judges of the Federal Court and the Chief Justices and Judges of High Courts .. Black velvet.

For the Chief Justices and Judges of Chief Courts and Judicial Commissioners' Courts, and the Advocate-General of India .. .. Cut steel.

Black silk "wig-bag" is attached to the coat at the back of the neck hanging over the collar.

Waist-coat.—Black silk velvet, no collar, four buttons up front, skirted fronts, pointed pocketflaps with a button under each point. Buttons to match those on coat, but of smaller size.

Breeches.—Black silk velvet. Three small buttons, same as on waist-coat, and buckles at the knees.

For the Chief Justice and Judges of the Federal Court and the Chief Justices and Judges of High Courts the buckles are gilt.

For the Chief Justice and Judges of Chief Courts and Judicial Commissioner Courts, and the Advocate-General of India the buckles are steel.

Hose.—Black silk.

Shoes.—Black patent leather, with buckles to match those on the breeches.

Lace frill and ruffles.

Gloves.—White.

Over all, a black damask tufted gown (with train for the Chief Justice of India and Chief Justices of High Courts and Chief Courts).

Full bottomed wig.

Three cornered beaver hat.

Lace bands.

LEVEE DRESS.

Coat.—Black superfine cloth, stand collar, pigeon-breasted. Seven buttons on the right front and seven notched holes on the left, the holes being 3½ inches in length at the top and 2¾ inches at bottom. The fronts meet edge to edge at a point on the breast where a small black hook and eye are placed to secure them. Gauntlet cuffs with three notched holes and buttons. Pointed flaps on waist-seam with three buttons, one under each point. Six buttons behind, that is, two at the waist, two at centre, and two at bottom of skirts. Pockets in the breast and in the tails. Black silk linings. Plain black flexible buttons.

Black silk "wig-bag" at the back of neck hanging over the collar and outside gown.

Waist-coat.—Black superfine cloth, no collar, four buttons up front, skirted fronts, pointed pocket-flaps with a button under each point. Buttons to match those on coat, but of smaller size.

Breeches.—Black cloth, with three small plain black flexible buttons at the knees and steel buckles.

Hose.—Black silk.

Shoes.—Black patent leather, with steel buckles.

Lace frill and ruffles.

Gloves.—White.

Over all, a plain black silk gown (with train for the Chief Justice of India and Chief Justices of High Courts and Chief Courts).

Full bottomed wig.

Three-cornered silk hat.

Cambric bands.

FULL DRESS WITHOUT ROBES AND WIGS.

Coat. Buttons. Wig-bag. Waist-coat. Breeches. Hose. Shoes. Frill and Ruffles. Gloves.	The same as for Full Dress except that steel buckles, instead of gilt buckles should be worn on breeches and shoes.

Hat.—A black silk cocked hat with steel loop.

Sword.—Sling pattern, steel hilt, black scabbard with steel mountings.

LEVEE DRESS WITHOUT ROBES AND WIGS.

Coat. Wig-bag. Waist-coat. Breeches. Hose. Shoes. Frill and Ruffles. Gloves.	The same as for Levee Dress.

Hat.—A black silk cocked hat with steel loop.

Sword.—Sling pattern, steel hilt, black scabbard with steel mountings

CEREMONIAL DRESS.

Coat. Buttons. Wig-bag. Waist-coat. Breeches. Hose. Shoes. Lace frill and Ruffles. Gloves.	The same as for Levee Dress.

Over all :—

For the Chief Justice and Judges of the Federal Court ..	Black Damask Robe trimmed with gold.
For Chief Justices and Judges of High Courts ..	Scarlet Robes.
For Chief Justices and Judges of Chief Courts and Judicial Commissioners' Courts, and the Advocate-General of India ..	Black silk gown.

Full bottomed wig.

Three cornered silk hat.

Cambric bands.

NOTES I.—Unless another dress is specifically ordered these five classes of dress should be worn on the following occasions:—

Full Dress.—At Drawing Rooms.

Levee Dress.—At Levees.

Full Dress without Robes and Wigs.—At State Balls or on occasions (other than Drawing Rooms) on which officers in civil employ entitled to wear uniform are ordered to wear Full Dress.

Levee Dress without Robes and Wigs.—At State Dinners or on occasions (other than Levees) on which officers in civil employ entitled to wear uniform are ordered to wear Levee Dress.

Ceremonial Dress.—On all public and ceremonial occasions other than these mentioned above when Full or Levee Dress is ordered for officers in civil employ entitled to wear uniform.

II.—In India the wearing of the three-cornered beaver hat and of the three cornered silk hat is optional. In India the wearing of Full Dress is also optional ; "Levee Dress" and "Levee Dress without Robes and Wigs" may be substituted for "Full Dress" and "Full Dress without Robes and Wigs" respectively, at the option of the wearer on all occasions when the latter dresses are prescribed.

III. The following alternative Dress may be worn on all occasions when Uniform or Court Dress is prescribed :—

An ordinary black evening dress coat.

Black or white evening dress waist-coat.

Breeches.—Plain black evening dress material or stockinet, with three small black cloth or silk buttons, and small jet or black buckles at the knee.

Hose.—Black silk.

Shoes.—Plain Court, with bows, no buckles.

Tie.—White evening dress bow necktie.

This Dress may not be worn with Robes and Wigs.

IV.—Indian gentlemen who hold any of the appointments in question may substitute the following Dress for the Ceremonial Dress :—

Black Chapkan.

Black trousers.

Black patent leather shoes with steel buckles.

Over all :—

For the Chief Justices and Judges of the Federal Courts ..	Black Damask Robe trimmed with gold.
For the Chief Justices and Judges of High Courts ..	Scarlet Robes.
For Chief Justices and Judges of Chief Courts and Judicial Commissioners' Courts, and the Advocate-General of India ..	Black silk gown.

Full bottomed wig and three-cornered silk hat or Pagri.

Cambric bands.

On occasions when full or Levee Dress is prescribed they may wear the national dress which they are accustomed to wear on ceremonial occasions.

J. C. DONALDSON,

Joint Secretary to the Governor-General (Public).

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Simla, the 19th September, 1940.

No. 10/166/39.—The following Regulations are published for general information :—

"In exercise of the powers conferred upon me by the British Nationality and Status of Aliens Act, 1914, I, Leopold Charles Maurice Stennett Amery, one of His Majesty's Principal Secretaries of State hereby make the following amendments to the British Nationality and Status of Aliens Regulations (India), 1936 :—

1. In Rule I of the said Regulations in the certificate in Form B for the second paragraph the following paragraph shall be substituted :—

"And whereas the said A. B. has also applied for the inclusion in accordance with subsection (I) of section five of the said Act of the name [names] of his [her] child [children] born before the date of this certificate and being a minor [minors] and the Governor-General of India in Council is satisfied that the name [names] of his [her] child [children] as hereinafter set out may properly be included :"

2. In Rule 5 (I) of the said Regulations for the first two paragraphs of the Certificate of Naturalization the following paragraphs shall be substituted :—

"Whereas A.B., who was at birth a British subject and is the wife of an alien who is a subject of a State at war with His Majesty, has made a declaration that she desires to resume British nationality and has applied to the Governor-General of India in Council for a Certificate of Naturalization alleging with respect to herself the particulars set out below :

And whereas the Governor-General of India in Council is satisfied that it is desirable that the said A. B. be permitted to resume British nationality and that such a certificate may properly be granted :"

3. In Rule 10 of the said Regulations for the words "Secretary of State" the words "Governor-General of India in Council" shall be substituted.

4. In Rule 14 (I) of the said Regulations for the words "Edward the Eighth" the words "George the Sixth" shall be substituted.

5. In Rule 19 of the said Regulations in the first column of the first entry is the Table of Fees the words "and whose husband has died or whose marriage has been dissolved," shall be omitted.

6. These Regulations may be cited as "The British Nationality and Status of Aliens (Amendment) Regulations (India), 1940".

Given under my hand this 11th day of June, 1940.

L. S. AMERY,

One of His Majesty's Principal Secretaries of State."

C. J. W. LILLIE,

Joint Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 17th September, 1940.

No. D./C.-1589-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 6th September, 1940.*

Liabilities.	Rs.	Assets.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	24,49,50,000
Deposits :—		(b) Legal Tender in Burma only	16,54,000
(a) Government—		Rupee Coin	9,36,000
(1) Central Government of India.	7,79,72,000	Subsidiary Coin	4,39,000
		Bills Purchased and Discounted—	
		(a) Internal	..
(2) Government of Burma	1,65,73,000	(b) External	..
(3) Other Government Accounts.	4,52,56,000	(c) Government Treasury Bills	1,79,24,000
		Balances held abroad*	30,68,00,000
(b) Banks	40,23,65,000	Loans and Advances to Governments	40,00,000
(c) Others	1,62,98,000	Other Loans and Advances	...
Bills Payable	10,67,000	Investments	8,70,44,000
Other Liabilities	1,41,37,000	Other Assets	99,21,000
Rupees	67,36,68,000	Rupees	67,36,68,000

*Includes Cash and Short-term Securities.

Dated the 11th day of September, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 6th day of September, 1940.

ISSUE DEPARTMENT.

Liabilities.	Rs.	Rs.	Assets.	Rs.	Rs.
Notes held in the Banking Department.	24,66,04,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India	44,41,43,000	
(a) Legal Tender in India.	2,22,14,18,000		(b) Held outside India	..	
			Sterling Securities	1,31,50,11,000	
(b) Legal Tender in Burma only.	12,41,47,000		Total of A		1,75,91,54,000
			B.—Rupee Coin		33,69,06,000
Total Notes issued		2,59,21,69,000	Government of India Rupee Securities.		49,61,09,000
			Internal Bills of Exchange and other Commercial Paper.		..
Total Liabilities		2,59,21,69,000	Total Assets		2,59,21,69,000

Ratio of Total of A to Liabilities : 67·864 per cent.

Dated the 11th day of September, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 21st September, 1940.

No. 12-W.R.I./40.—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), read with section 22 of the General Clauses Act, 1897 (X of 1897), the Central Government is pleased to direct that the following amendment shall be made in the War Risks (Goods) Insurance Rules, 1940, namely :—

In rule 8 of the said Rules, for item 6, the following items shall be substituted, namely :—

6. The Fire Salvage Association of Bombay, Limited, Bombay.
7. The Bombay Accident Insurance Association, Bombay.
8. The Bombay Underwriters' Association, Bombay. "

No. 13-W.R.I./40.—In pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940) the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 7-W.R.I./40, dated the 14th September, 1940, namely :—

In the Schedule annexed to the said notification, after item 57, the following item shall be inserted, namely :—

" 57-A. National Employers' Mutual General Insurance Association, Limited."

TREATIES (WAR).

The 19th September, 1940.

No. 74 (12)-Tr. (W.)/39.—In exercise of the powers conferred by sub-rule (*1*) of rule 114 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the Enemy Property (Custody and Registration) Order, 1939, namely :—

In the said Order—

I. In paragraph 5, after the word " decree ", the words " or orders of any other authority " shall be inserted.

II. *For* sub-paragraph (1) of paragraph 11 the following sub-paragraph shall be substituted, namely :—

" (1) There shall be retained by the Custodian fees equal to two per centum of—

(*a*) the amount of moneys paid to him ;

(*b*) the proceeds of the sale or transfer of any property which is vested in him or of which the right of transfer is vested in him ; and

(*c*) the value of the residual property, if any, at the time of its transfer to the original owner: Provided that in the case of a firm whose property is vested in the Custodian but allowed by the Custodian to be managed by some person specially authorized in that behalf, there shall be levied a fee of two per centum of the gross income of the firm or such less fee as may be specifically fixed by the Central Government after taking into consideration the cost of direct management incurred by Government, the cost of superior supervision, and any risks that may be incurred by Government in respect of the management."

H. C. PRIOR,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 21st September, 1940.

No. 558-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For sub-rule (*1*) of rule 51 of the said Rules, the following sub-rule shall be substituted, namely :—

" (*1*) The Central Government or the Provincial Government may, with a view to protecting the general public or any members thereof against the dangers involved in any apprehended attack by land, sea or air, or with view to acquainting the general public or any members thereof with the action to be taken in such an emergency, by order specify the action to be taken by any person or authority on such occasions as may be specified."

No. 532-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely :—

In the said Rules,

(1) after sub-rule (*2*) of rule 66 the following sub-rule shall be inserted, namely :—

" (*2a*) The Central Government may by order require the owner, or the person having the management of, any vessel registered in British India to furnish to such authority as may be specified in the order such information in his possession relating to the vessel or to things on board the vessel (being information which may reasonably be required of him in connexion with the execution of this rule) as may be so specified."

(2) after sub-rule (3) of rule 72, the following sub-rule shall be inserted, namely :—

"(3a) The Central Government may by order require the owner, or the person having the management of, any such aircraft or thing as is referred to in sub-rule (1) to furnish to such authority as may be specified in the order such information in his possession relating to the said aircraft or thing (being information which may reasonably be required of him in connexion with the execution of this rule) as may be so specified.".

(3) after sub-rule (2) of rule 76, the following sub-rule shall by inserted, namely :—

"(2a) The Central Government or the Provincial Government may by order—

(a) require the owner or occupier of any building, part of a building, or other premises to furnish to such authority as may be specified in the order such information in his possession relating to the building, part of a building, or other premises, or to any fixtures, fittings, furniture or other things therein (being information which may reasonably be required of him in connection with the execution of this rule) as may be so specified ;

(b) direct that such owner or occupier shall not, without the permission of the Central Government or the Provincial Government, as the case may be, dispose of such building, part of a building, or other premises, or of any fixtures, fittings, furniture or other things therein, till the expiry of such period as may be specified in the order.".

(4) *for* sub-rule (3) of rule 79, the following sub-rule shall be substituted, namely :—

"(3) The Central Government may by order—

(a) require the owner or the occupier of any land to furnish to such authority as may be specified in the order such information in his possession relating to the land (being information which may reasonably be required of him in connexion with the execution of this rule) as may be so specified ;

(b) direct that the owner or occupier of any land shall not without the permission of the Central Government, dispose of the land or of any interest therein till the expiry of such period as may be specified in the order.".

(5) after sub-rule (3) of rule 83, the following sub-rule shall be inserted, namely :—

"(3a) The Central Government may, with a view to the requisitioning of any animal, product, article or thing, or the determining of the price of any animal, product, article or thing which has been requisitioned, by order—

(a) require any person to furnish to such authority as may be specified in the order such information in his possession relating to the animal, product, article or thing as may be so specified ;

(b) direct that the owner, or person in possession, of the animal product, article or thing shall not, without the permission of the Central Government, dispose of it till the expiry of such period, as may be specified in the order."

(6) after rule 117, the following rule shall be inserted, namely :—

"Power to require production of books, etc.

117A. (1) Where any person is required by or under any of these Rules to make any statement or furnish any information to any authority, that authority may by order, with a view to verifying the statement made or the information furnished by such person, further require him to produce any books, accounts or other documents relating thereto which may be in his possession or under his control.

(2) If any person fails to produce any books, accounts or other documents in compliance with an order made under sub-rule (1), he shall be punishable with imprisonment for a term which may extend to three years and shall also be liable to fine."

No. 570-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In rule 81 of the said Rules, after clause (a) of sub-rule (2), the following clause shall be inserted, namely :—

"(aa) for controlling the rates at which any vessel registered in British India may be hired and the rates at which porsons or gooods may be carried in or on any such vessel ;".

No. 569-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in Defence of the India Rules, namely :—

In rule 118A of the said Rules—

1. In clause (*a*) of sub-rule (*2*) after the words " agent of the firm " the following words shall be inserted, namely :—

" and, subject only to such restrictions as the Central Government may impose, shall have in relation to the management of the affairs of the firm all such powers and authority as the firm itself would have if it were not an enemy firm."

2. After sub-rule (*3*) the following sub-rule shall be added, namely —

" (4) The provisions of this rule shall apply also in relation to a body of persons, whether incorporate or unincorporate, which is an enemy as defined in rule 97 and which is or at any time subsequent to the 2nd September, 1939, was carrying on business in British India, as they apply in relation to any enemy firm."

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

Simla the 19th September, 1940.

No. M.-1270 (1).—The following draft of a certain further amendment to the Coal Grading Board Rules, which it is proposed to make in exercise of the powers conferred by section 12 of the Coal Grading Board Act, 1925 (XXXI of 1925), is published as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after 21st October, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft amendment.

In rule 30 of the said Rules *for* the words " Each member " the words " Each nominated member " shall be substituted.

No. M.-1270 (2).—The following draft of a certain further amendment to the Soft Coke Cess Committee Rules, which it is proposed to make in exercise of the powers conferred by section 7 of the Indian Soft Coke Cess Act, 1929 (VIII of 1929), is published as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 21st October, 1940.

Any objection or suggestion which may be received from any person in respect of the said draft before the date specified will be considered by the Central Government.

Draft amendment.

For rule 18 of the said Rules the following rule shall be substituted, namely :—

" 18. For attending meetings of the Committee —

(*a*) each nominated member of the Committee shall be paid Rs. 32 for each meeting attended by him, subject to a maximum of Rs. 64 for any one calendar month ;

(*b*) each member shall be paid actual railway fare."

The 20th September, 1940.

No. M.-1276.—In exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Coal Mines Safety (Stowing) Rules, 1939, the same having been previously published as required by subsection (*1*) of the said section, namely :—

In the said Rules —

1. Chapter IIA and rules 22A to 33 shall be renumbered as Chapter III and rules 23, 24, 25, 26, 27, 28, 29, 30, 41, 42, 43, 44, and 45 respectively.

2. *For* the Chapter heading

"CHAPTER III.

The Fund and Accounts."

the following Chapter heading shall be substituted, namely :—

"CHAPTER IV.

Levy and Collection of Excise Duty."

3. In rule 29 as so re-numbered, *for* the figures "28" the figures "30" shall be substituted.

4. After rule 30 as so re-numbered, the following Chapter shall be inserted, namely :—

"CHAPTER V.

Application of Fund.

31. *Purposes for which assistance may be granted.*—The Board may grant assistance from the Fund to any owner, agent or manager of coal mine—

(*a*) for stowing or other protective measures which are required to be undertaken by an order issued under subsection (3) of section 9;

(*b*) for any measures which in the opinion of the Board are essential for the effective prevention of the spread of fire to, or the inundation by water of, any coal mine from an area adjacent to it;

(*c*) for stowing operations voluntarily undertaken by the owner, agent or manager of the mine in the interests of safety.

32. *Applications for assistance.*—(*1*) The Board may determine the forms in which applications for assistance from the Fund are to be made, the documents and other particulars which are to accompany such applications and the times within which such applications are to be submitted.

(*2*) Every owner, agent or manager of a mine who requires assistance from the Fund during any financial year shall apply to the Board for such assistance in conformity with the procedure determined by the Board under sub-rule (1).

33. *Priority among applications for assistance.*—(*1*) Applications for assistance under clause (*a*) or clause (*b*) of rule 31 shall have priority over applications for assistance under clause (*c*) of that rule.

(*2*) Priority among applications for assistance under clause (*c*) of rule 31 shall be determined by the Board according to the degree of urgency of the proposed stowing operations from the point of view of safety.

(*3*) Before determining priority under sub-rule (2), the Board shall call for and consider the opinion of the Chief Inspector.

34. *Form of assistance*—The Board may grant assistance from the Fund, at its discretion in each case, in one or more of the following ways, namely :—

(*i*) by the grant of stowing materials;

(*ii*) by the loan of stowing plant and means of transport of stowing materials;

(*iii*) by making monetary grants towards the expenses involved in carrying out the measures for which assistance is granted;

(*iv*) by the grant of loans for meeting, either wholly or in part, expenses on the purchase and installation of—

(*a*) stowing plant in mines; and

(*b*) means of transport for stowing materials.

35. *Quantum of assistance.*—(*1*) Assistance from the Fund shall be granted by Board with due regard to all the circumstances of each case.

(*2*) Where assistance is given in the form of a monetary grant it shall be based on the expenditure involved (including the cost of depreciation of any plant in use), as assessed by the Board, for the execution of the measures for which the assistance is granted.

(*3*) A loan for the purchase and installation of plant shall take the form of direct payment or guarantee of payment, up to the limit of the loan sanctioned, of the bills submitted by the suppliers of the plant after such check of the bills as the Board may consider necessary.

Execution of protective measures directly by the Board.—(*1*) If in the opinion of the Board it is necessary or desirable that any protective measures required in furtherance of the objects of the Act should be undertaken directly by the Board, the Board may execute or cause to be executed such measures under its own supervision.

(*2*) The Board may, for reasons to be recorded in writing, sanction the payment from the Fund of the full cost of any protective measures undertaken under sub-rule (*1*).

37. *Conditions attaching to the grant of assistance.*—(*1*) In each case in which assistance is granted under these Rules the Board shall impose such conditions as it may consider necessary for ensuring—

(*a*) that the assistance given is utilised for the purpose for which it is granted ;

(*b*) that the data on which assistance is calculated or claimed are in accordance with facts ;

(*c*) that any particulars which the Board may from time to time require for the proper discharge of its responsibilities are duly and promptly supplied ; and

(*d*) that all necessary facilities are accorded for any inspections by persons duly authorised by the Board for the purpose of checking the correctness of any information that may have been supplied under clause (*c*) or for the collection of any such information.

(*2*) Before granting assistance under these Rules, the Board shall require the owner, agent, or manager of the mine to whom assistance is proposed to be granted to execute a bond for the fulfilment of the conditions imposed by the Board under sub-rule (1).

(*3*) It shall be a condition of every bond executed under sub-rule (*2*) that in the event of the owner, agent or manager of the mine violating any condition imposed under sub-rule (*1*), such owner, agent or manager shall be liable to pay to the Board such sum or sums as may be specified in the bond, at the discretion of the Board, with due regard to the circumstances of each case.

38. *Conditions attaching to the grant of loans* —(*1*) The Central Government shall from time to time fix the rates of interest to be charged on loans granted by the Board for the purchase and installation of stowing plant and means of transport of stowing materials.

(*2*) Every such loan shall—

(*a*) bear interest until repayment at the rate fixed under sub-rule (*1*) and in force at the time of granting the loan ; and

(*b*) shall be repayable within such time as the Board may in each case determine.

(*3*) The Board shall, before granting any loan, take proper security for its repayment.

39. *Research.*—(*1*) The Board may grant assistance from the Fund for the prosecution by any agency of such types of research work connected with safety in coal mines as may be authorised by the Central Government.

(*2*) The Board may also arrange for the prosecution of such research work under its own supervision, and at the expense of the Fund.

40. *Supply of copy of order under section 9 (3).*—A copy of every order issued by the Chief Inspector or an Inspector under sub-section (*3*) of section 9 shall be forwarded forthwith by such Chief Inspector or Inspector to the Board."

5. Before rule 41 as so renumbered the following Chapter heading shall be inserted, namely :—

"CHAPTER VI.

Accounts and Budget."

6. In rule 41 as so renumbered *for* the figures " 30 " the figures " 42 " shall be substituted.

7. In rule 43 as so renumbered *for* the figures " 33 " the figures " 45 " shall be substituted.

S. H. ZAHEER,

Deputy Secretary to the Government of India.

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LAHORE, FRIDAY, OCTOBER 4, 1940

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, JUNE 7, 1940.

DEFENCE DEPARTMENT.

NOTIFICATION.

CANTONMENTS—REGULATIONS.

Simla, the 1st June, 1940.

No. 796.—In exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendment shall be made in the Cantonment Land Administration Rules, 1937, the same having been previously published as required by subsection (1) of the said section, namely :—

In Schedule V to the said Rules, under the heading "Grant Register-Building Sites" entries 6 to 16 shall be renumbered as entries 7 to 17, respectively, and before entry 7 as so renumbered, the following entry shall be inserted, namely :—

" 6. Order of the Central Government or the appointed authority under Rule 19.

[Not applicable to areas declared by notification under section 43A of the Cantonments Act, 1924 (II of 1924), to be bazaar areas.]"

C. MacI. G. OGILVIE,

Secretary to the Government of India.

GGP

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, JUNE 22, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TRADING WITH ENEMY.

Simla, the 19th June, 1940.

No. 17 (26)-E. T./40.—His Majesty in Council has issued an order on the 11th day of June, 1940, applying to Italians the Reprisals Order in Council of the 27th day of November, 1939, subject to the substitution of the 4th day of June, 1940, for the 4th day of December, 1939, in Articles 1 and 2 of the said Order in Council.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" SIMLA, SATURDAY, SEPTEMBER 7, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

Simla, the 7th September, 1940.

No. 245 (5)-Tr. (I.E.R.)/39.—The following By-laws to regulate the principles and procedure to be followed in granting permissions for new planting and for giving consent to transfers of such permissions, made by the Indian Rubber Licensing Committee in pursuance of section 28-A of the Indian Rubber Control Act, 1934 (XXVIII of 1934) are hereby published for general information.

1. These By-laws may be called the Indian Rubber Control New Planting By-laws.

2. In these By-laws—

(a) "allotment certificate" means the Certificate set forth in the Schedule appended to these By-laws ;

(b) "Committee" means the Indian Rubber Licensing Committee.

3. Allotment certificates will be issued by the Committee to all owners of holdings at the rate of five per cent of the planted acreage of the holding as registered by that Committee subject, however, to no certificate being granted for any area of less than one cent.

4. Allotment certificates, from such unallotted certificates as are available, may also in the discretion of the Committee be granted to such persons as are non-rubber planters on their satisfying the Committee that they would take up plantation of rubber.

5. Allotment certificates convey no permission to undertake new planting.

6. Any person desirous of effecting a transfer shall apply to the Committee who on being satisfied that the conditions of the Indian Rubber Control Act, 1934, and the By-laws are fulfilled may grant the necessary permission. An allotment certificate shall be transferable only once during its period of validity.

7. Applications for registration of allotment certificates and for permission to undertake new planting shall be made to the Committee.

8. Applications for permission to undertake new planting on areas in excess of one acre shall be accompanied by a survey plan in duplicate of the area to be planted.

9. On receipt of an application for registration and on the surrender of valid allotment certificates for the areas specified in the application the Committee shall register for new planting the area for which such allotment certificates have been surrendered and shall issue a permit therefor accordingly. This permit shall be valid up to 31st December, 1940.

10. All owners of holdings or lands for which permits have been issued shall, on or before the 15th January, 1941, furnish a return to the Committee stating the area planted in the year 1940 according to permissions granted by the Committee.

SCHEDULE.

(See By-law 2.)

INDIAN RUBBER LICENSING COMMITTEE.

Date of issue.

ALLOTMENT CERTIFICATE.

_________ Estate.

Reg. No.

Registered area of estate__________ acres.

Five per cent thereof__________ acres.

THIS CERTIFICATE IS VALID FOR EXCHANGE FOR A PERMIT TO PLANT WITH RUBBER.

__________ ACRES.

for The Indian Rubber Licensing Committee.

P. KURIAN JOHN,

Controller.

Date of surrender__________

ORIGINAL.	DUPLICATE.	TRIPLICATE.
APPLICATION FOR TRANSFER OF PLANTING RIGHTS.	APPLICATION FOR TRANSFER OF PLANTING RIGHTS.	APPLICATION FOR TRANSFER OF PLANTING RIGHTS.
Date__________	Date__________	Date__________
Transferred to :—	Transferred to :—	Transferred to :—
Name of person__________	Name of person__________	Name of person__________
Name of estate__________	Name of estate__________	Name of estate__________
and Reg. No. (if any)__________	and Reg. No. (if any)__________	and Reg. No. (if any)__________
Address__________	Address__________	Address__________
____acres of planting rights	____acres of planting rights	____acres of planting rights
from Estate__________	from Estate__________	from Estate__________
Reg. No.__________	Reg. No.__________	Reg. No.__________
Name of transferor__________	Name of transferor__________	Name of transferor__________
Reg. No. assigned to the buyer of planting rights if he has no estate regd. in his name at present__________	Reg. No. assigned to the buyer of planting rights if he has no estate regd. in his name at present__________	Reg. No. assigned to the buyer of planting rights if he has no estate regd. in his name at present__________
Signature of Transferor.	Signature of Transferor.	Signature of Transferor.
(This number should be pointed out while applying for a permit.)	(This number should be pointed out while applying for a permit.)	(This number should be pointed out while applying for a permit.)
Signature of Transferee.	Signature of Transferee.	Signature of Transferee.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY SEPTEMBER 14, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 14th September, 1940.

No. 11-W.R.I./40.—In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899), the Central Government is pleased to exempt from stamp duty policies of insurance of goods against war risks issued in accordance with the War Risks (Goods) Insurance Scheme established under the War Risks (Goods) Insurance Ordinance, 1940.

H. C. PRIOR,

Addl. Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, TUESDAY, SEPTEMBER 24, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 24th September, 1940.

No. M.-826.—In exercise of the powers conferred by sub-rule (1) of rule 88 of the Defence of India Rules, and in Supersession of the notification of the Government of India in the Department of Labour, No. M.-826, dated the 20th June, 1940, the Central Government is pleased to declare that nothing in any restriction imposed by the Petroleum Rules, 1937, shall apply to the loading, unloading, handling, storage or conveyance of dangerous petroleum in connection with the supply of fuel to military aircraft under instructions given on behalf of Government by or under the authority of the Quartermaster General in India.

S. H. ZAHEER,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY, SEPTEMBER 25, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

M. S. (WAR).

Simla, the 25th September, 1940.

No. 160-MI-W (3)/40.—The notification of the Government of India in the Department of Commerce No. 160-MI-W (3)/40, dated the 19th September, 1940, is hereby cancelled.

H. C. PRIOR,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 25th September, 1940.

No. 54-OR/26/39.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 54-OR/9/39, dated the 9th May, 1940, shall be further varied by inserting the name and address specified in the Schedule hereto annexed.

SCHEDULE.

JAPAN.

Okaya & Co., Ltd. .. .. 18, Nishinagahori, I-chome, Kitadori, Nishiku, Osaka, and all branches in Japan.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, WEDNESDAY, SEPTEMBER 25, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

Simla, the 25th September, 1940.

No. P.T.L./F.-104/40.—In pursuance of section 25 of the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Communications (Posts and Telegraphs), No. P.T.L./F.-143-39, dated the 23rd October, 1939, namely :—

In Schedule I annexed to the said notification—

(*a*) entry 3 shall be omitted ;

(*b*) entry 4 shall be re-numbered as entry 3 and after entry 3 as so re-numbered, the following entries shall be inserted, namely :—

" 4. Notification of the Government of India in the Department of Commerce, No. 65-C.W. (9)/40, dated the 15th May, 1940, issued under rule 84 of the Defence of India Rules.

5. Notification of the Government of India in the Department of Commerce, No. 1-I.T.C./40, dated the 20th May, 1940, issued under rule 84 of the Defence of India Rules."

A. D. GORWALA,

Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA," SIMLA, SATURDAY, SEPTEMBER 28, 1940.

HOME DEPARTMENT.

NOTIFICATIONS.

POLICE.

Simla, the 23rd September, 1940.

No. 21/52/40.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Arms Rules, 1924, namely :—

In Schedule I annexed to the said Rules, after item 10, the following items shall be inserted, namely :—

"(11) Officers of the Eastern States Joint Police Force, passing through British India on duty.	Revolvers of ·455 bore ..	Those contained in sections 13 to 15.
(12) Members of the Eastern States Joint Police Force, passing through British India on duty.	Muskets of ·410 bore ..	Those contained in sections 13 to 15. '

The 26th September, 1940.

No. 40/25/40.—Mr. W. O. Wood, O.B.E., I.P., is appointed as Additional Assistant Director, Intelligence, Government of India, Quetta, with effect from the 10th September, 1940, *vice* Mr. W. H. A. Rich, transferred to the Defence Department.

J. G. SIMMS,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

Simla, the 28th September, 1940.

No. D./C.-1729-F.—In exercise of the powers conferred by sub-rule (2) of rule 94 of the Defence of India Rules it is hereby ordered by the Central Government that any person in British India who, at any time after the 10th July, 1940, became, or may hereafter become, the owner of any securities in respect of which the principal interest or dividends are payable in the currency of the United States of America or in respect of which the owner has an option to require the payment of principal interest or dividends in the currency of the United States of America, shall, before the expiration of one month from the date of this Order, or, in the case of a person hereafter becoming such owner within one month of the date of his so becoming, make a return to the Reserve Bank of India (on a form which may be obtained from any office of the Reserve Bank of India or from any person authorised by the Reserve Bank of India to deal in foreign

exchange in British India) giving the following particulars with respect to those securities, that is to say,

(a) the full name and address of the owner by whom or on whose behalf the return is made ;

(b) a description of the security in full, including particulars as to whether it is a bearer bond, registered or inscribed stock, etc. ;

(c) the nominal amount of the security ;

(d) whether the security is free or encumbered, and if the latter, full details of the nature of the encumbrance including the amount of loan or advance, if any, which has been taken against the security, and the currency in which, and the name and address of the persons from whom, it has been taken ;

(e the place in which, and the name of the person with whom, the security is deposited ;

(f) the full name and address of the person for whose account the security is held (if other than the owner making the return) ;

(g) in the case of a person who has ceased to be the owner of the security, the name and address of the transferee.

Provided that the Reserve Bank of India may by general or special order exempt any person or class of persons from making the return.

The 24th September, 1940.

No. D./C.-1660-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 13th September, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	24,88,70,000
Deposits :—		(b) Legal Tender in Burma only	16 52,000
(a) Government —		Rupee Coin	10 29,000
(1) Central Government of India.	8,76,27,000	Subsidiary Coin	4,92,000
		Bills Purchased and Discounted—	
		(a) Internal	—
(2) Government of Burma	2,20,93,000	(b) External	—
(3) Other Government Accounts.	2,74,07,000	(c) Government Treasury Bills	1,71,52,000
		Balances held abroad*	32,17,87,000
(b) Banks	42,88,45,000	Loans and Advances to Governments	81,00,000
(c) Others	1,05,94,000	Other Loans and Advances	28,000
Bills Payable	9,42,000	Investments	8,36,57,000
Other Liabilities	1,55,74,000	Other Assets	1,03 15,000
Rupees	69,30,82,000	Rupees	69,30,82,000

*Includes Cash and Short-term Securities.

Dated the 18th day of September, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 13th day of September, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	25,05,22,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India	44,41,43,000	
(a) Legal Tender in India.	2,21,25,48,000		(b) Held outside India	—	
(b) Legal Tender in Burma only.	12,31,13,000		Sterling Securities	1,31,50,11,000	
			Total of A		1,75,91,54,000
Total Notes issued		2,58,61,83,000	B.—Rupee Coin		33,08,96,000
			Government of India Rupee Securities.		49,61,32,000
			Internal Bills of Exchange and other Commercial Paper.		—
Total Liabilities		2,58,61,83,000	Total Assets		2,58,61,83,000

Ratio of Total of A to Liabilities : 68·021 per cent.

Dated the 18th day of September, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION

EXCESS PROFITS TAX.

Simla, the 28th September, 1940.

No. 2.—In exercise of the powers conferred by subsection (6) of section 3 of the Excess Profits Tax Act, 1940 (XV of 1940), the Central Government is pleased to make the following rules, namely :—

1. These Rules may be called the Excess Profits Tax (Boards of Referees) Rules, 1940.

2. The Central Government shall, by notification in the Official Gazette, constitute a panel of persons eligible for appointment to a Board of Referees, and may in like manner, from time to time, nominate to, or remove from, the panel such persons as it thinks fit.

3. On receipt of an application under subsection (3) of section 6, or of an appeal under subsection (5) of section 8, of the Excess Profits Tax Act, 1940, the Commissioner shall appoint, subject to the provisions of subsection (5) of section 3 of that Act, a Board of Referees from the panel constituted under rule 2 and refer the application or the appeal, as the case may be, for the decision of the Board.

4. (1) If the applicant, or in the case of an appeal, any of the parties to the appeal, objects to the appointment of any particular member or members of the Board of Referees, and the Commissioner is satisfied that there are reasonable grounds for such objection, he may in his discretion cancel the appointment of such member or members to the Board and appoint an eligible person or persons instead.

Provided that no objection taken after the date of the first meeting of the Board fixed for hearing the application or the appeal shall be considered by the Commissioner.

(2) The decision of the Commissioner under subrule (1) shall be final.

5. The members of a Board of Referees shall elect their own Chairman.

6. (1) The decision of the Board of Referees on any matter shall be according to the view of the majority of members present and shall be embodied in a report which shall be signed by all the members present :

Provided that any dissenting member may record a minute of dissent.

(2) Were the Board of Referees is equally divided, the chairman shall have a casting vote.

(3) No decision of the Board of Referees which is signed by less than half the members constituting the Board shall be valid.

7. The proceedings of a Board of Referees shall not be invalid merely by reason of the absence of a member.

K. K. CHETTUR,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

Simla, the 28th September, 1940.

No. 65-C.W.-(9)/40.—In exercise of the powers conferred by sub-rule (*3*) of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C.W. (9)/40, dated the 15th May, 1940, namely :—

In the Schedule annexed to the said notification—

(1) in Part A, after item 3, the following item shall be inserted, namely :—

" 3A Kiree or lac refuse. "

(2) in Part E, for item 5, the following item shall be substituted, namely :—

" 5. Lac, all sorts, excluding Kiree or lac refuse."

N. R. PILLAI,

Addl. Secretary to the Government of India.

TREATIES (WAR).

The 28th September, 1940.

No. 42 (12)-Tr.(W.)/40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government

is pleased to cancel the notification of the Government of India in the Department of Commerce, No. 42 (12)-Tr. (W.)/40, dated the 11th June, 1940.

H. C. PRIOR,
Secretary to the Government of India.

No. 48 (2)-Tr. (W)/40.—The following Order, dated the 5th September, 1940, made by the Government of India in the Department of Commerce is published for general information—

"In pursuance of sub-paragraph (1) of paragraph 3 of the Enemy Property (Custody and Registration) Order, 1939, the Central Government is pleased to direct that the provisions of the said sub-paragraph shall not apply—

(a) to sums payable to the Norwegian subjects and firms in enemy territory, and held by the Norges Bank on behalf of the Royal Norwegian Government in terms of the Royal Norwegian Emergency Order, dated the 22nd April, 1940; or

(b) to sums held by the Dutch banks in India on behalf of Dutch subjects and firms in enemy territory.

H. C. PRIOR,
Addl. Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 28th September, 1940.

No. 529-O.R./4/40.—In pursuance of sub-clause (b) of clause (2) of rule 2 of the Defence of India Rules, the Central Government is pleased to notify the following areas to be enemy territory:—

1. The Norwegian Provinces of Nordland, Troms and Finmark.
2. Those parts of Metropolitan France occupied by Germany in accordance with the terms of the Franco German Armistice Convention of the 22nd June, 1940.

No. 262-O.-R./39.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely:—

After rule 88 of the said Rules, the following rule shall be inserted, namely:—

"Vehicles belonging to the Central Government.

88A. (1) If it appears to the Central Government to be necessary or expedient so to do for securing the defence of British India or the efficient prosecution of war, the Central Government may by notified order declare that nothing in any restriction imposed by or under any law for the time being in force shall apply to, or to the driver or person in charge of, any vehicle or class of vehicles which is the property of the Central Government in the Defence Department or which is otherwise in the service of His Majesty for purposes of defence.

(2) When a declaration has been made under sub-rule (1), the Central Government may by order make such provision as appears to it to be required in the interests of safety for regulating the use of the vehicle or class of vehicles to which, or the qualifications or conduct of the driver or person in charge to whom, the declaration applies."

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 23rd September, 1940.

No. M.-1276.—In exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Coal Mines Safety (Stowing) Rules, 1939, the same having been previously published as required by subsection (1) of the said section, namely:—

After sub-rule (2) of rule 22 of the said Rules, the following sub-rule shall be, and be deemed always to have been, inserted, namely:—

"(3) A member, including a member co-opted under sub section (1) of section 4, performing a journey on the business of the Board with the previous approval of the Chairman shall be paid from the Fund—

(a) if a non-official, the actual travelling expenses incurred by him in performing the journey;

(b) if a Government servant, such travelling allowance as would be admissible to him under the appropriate rules if the journey had been performed on Government duty."

S. H. ZAHEER,
Deputy Secretary to the Government of India.

988 CS—984—3.10.40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, OCTOBER 11, 1940

PART II.

CENTRAL BOILERS BOARD.

NOTIFICATION.

Simla, the 5th September, 1940.

No. E.-907/156 (1).—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boliers Board directs that the following further amendment shall be made in the Indian Boiler Regulations, 1924, a draft of which was previously published as required by sub section (1) of section 31 of the said Act, namely :—

In subregulation (*a*) of regulation 156 of the said regulations, the entry " Burma ......B.A. shall be omitted.".

P. M. MENON,

Secretary, Central Boiler Board.

FROM THE " GAZETTE OF INDIA," SIMLA, SATURDAY, SEPTEMBER 28, 1940.

CENTRAL BOARD OF REVENUE.

NOTIFICATIONS.

EXCESS PROFITS TAX.

Simla, the 28th September, 1940.

No. 1.—In exercise of the powers conferred by section 27 of the Excess Profits Tax Act, 1940 (XV of 1940), the Central Board of Revenue makes the following rules, namely :—

1. These Rules may be called the Excess Profits Tax Rules, 1940. — **Short title.**

2. In these Rules— — **Definitions.**

(*i*) " the Act " means the Excess Profits Tax Act, 1940 (XV of 1940) ;

(*ii*) " applied section " means a section of the Indian Income-tax Act, 1922, as applied by section 21 of the Act and rule 3 ;

(*iii*) " Form " means a form as set out in the Schedule to these Rules.

GGP

Adaptation of Indian Income-tax Act, 1922.

3. The provisions of section 4A, 4B, 10, 13, 24B, 29, 36, to 44C (inclusive), 45 to 48 (inclusive), 49E, 49F, 50, 54, 61 to 63 (inclusive) and 65 to 67A (inclusive) of the Indian Income-tax Act, 1922, shall apply with the following modifications, namely :—

General modifications.

(*i*) All references to "this Act", "income-tax" and "the Income-tax Officer" shall be construed as references to "the Act", "excess profits tax" and "the Excess Profits Tax Officer" respectively.

Modification of section 10.

(*ii*) In section 10 —

(*a*) clauses (*b*) and (*c*) of the proviso to clause (vi) of subsection (*2*) shall be omitted;

(*b*) for subsection (7) the following subsection shall be substituted, namely :—

"(7) Notwithstanding anything to the contrary in this section or in the Excess Profits Tax Act, 1940, the profits of any business of insurance, other than life insurance, shall be computed in accordance with the rules contained in the Schedule to the Indian Income-tax Act, 1922, in so far as they are applicable to such business."

Modification of section 13.

(*iii*) In section 13 the word and figures "and 12" shall be omitted.

Modification of section 24B.

(*iv*) In section 24B—

(*a*) in sub section (2)—

(1) the words and figures "before the publication of the notice referred to in subsection (1) of section 22 or" shall be omitted, and

(2) for the words and figures "sub section (2) of section 22 or section 34", wherever they occur, the words and figures "sub section (1) of section 13 or section 15 of the Excess Profits Tax Act, 1940, ", shall be substituted;

(*b*) in subsection (3)—

(1) for the word and figures "section 22" the words and figures "sub section (1) of section 13 of the Excess Profits Tax Act, 1940" shall be substituted; and

(2) for the words and figures "sections 22 and 23" the words and figures "subsection (2) of section 13 of the Excess Profits Tax Act, 1940" shall be substituted.

Modification of section 37.

(*v*) In section 37, for the words "this Chapter", the words, figures and brackets "sections 8 to 20 (inclusive) of the Excess Profits Tax Act, 1940" shall be substituted.

Modification of section 40.

(*vi*) For section 40 the following shall be substituted, namely—

"40. In the case of any agent of any person residing out of British India, being entitled to receive on behalf of such person any profits chargeable under the Excess Profits Tax Act, 1940, the tax shall be levied upon and recoverable from such agent in like manner and to the same amount as it would be leviable upon and recoverable from such person if resident in British India and in direct receipt of such profits, and all the provisions of the said Act shall apply accordingly.

Provided that the tax may be levied upon and recovered from such non-resident person direct."

Modification of section 41.

(*vii*) The provisos to subsection (1) of section 41 shall be omitted.

Modification of section 42.

(*viii*) In the first proviso to subsection (1) of section 42, the words and figures "the income-tax so chargeable may be recovered by deduction under any of the provisions of section 18 and that" shall be omitted.

Modification of section 44.

(*ix*) For section 44, the following section shall be substituted, namely :—

"44. Where any business carried on by a firm or association of persons has been discontinued, every person who was at the time of such discontinuance a partner of such firm or a member of such association shall, in respect of the profits of the firm or association, be jointly and severally liable to assessment under section 14 of the Excess Profits Tax Act, 1940, and for the amount of tax payable, and all the provisions of the said Act shall, so far as may be, apply to any such assessment."

Modification of section 44B.

(*x*) In subsection (3) of section 44B, the words "at the rate for the time being applicable to the total income of a company" shall be omitted.

Modification of section 44C.

(*xi*) In section 44C, for the words "of his total income in the previous year" the words "of his actual excess profits in his chargeable accounting period" shall be substituted.

Modification of section 45.

(*xii*) In section 45—

(*a*) the words, brackets, figures and letter "under subsection (3) of section 23A or" shall be omitted;

(*b*) for the words and figures " section 31 or section 32 or section 33", the words and figures " subsection (4) of section 17 or section 18 or section 19 of the Excess Profits Tax Act, 1940 " shall be substituted ;

(*c*) for the words and figures " under section 30 ", the words and figures " under section 17 of the Excess Profits Tax Act, 1940 " shall substituted ;

(*d*) in the proviso, for the words " which is due in respect of the amount of his income which ", the words " which relates to excess profits arising from such income as, " shall be substituted.

Modification of section 46.

(*xiii*) Subsection (5) of section 46 shall be omitted.

Modification of section 47.

(*xiv*) In section 47—

(*a*) the words and figures " sub section (2) of section 25, section 28, subsection (6) of section 44E, subsection (5) of section 44F or " shall be omitted ;

(*b*) after the figures " 46 ", the words and figures " or under the provisions of section 10 or section 16 of the Excess Profits Tax Act, 1940 " shall be inserted.

Modification of section 48.

(*xv*) In section 48—

(*a*) for sub section (1), the following sub section shall be substituted, namely—

" (1) If any person, to whose business the Exces Profits Tax Act, 1940, applies, satisfies the Excess Profits Tax Officer that the amount of tax paid by him for any chargeable accounting period exceeds the amount with which he is properly chargeable under the said Act for that period he shall be entitled to a refund of any such excess.".

(*b*) Subsection (3) shall be omitted.

(*c*) In subsection (4), the words, brackets and figures " or to entitle any person to claim a refund of tax payable before the commencement of the Indian Income-tax (Amendment) Act, 1939, which he would not be entitled to claim but for the passing of that Act " shall be omitted.

Modification of section 49-F.

(*xvi*) In section 49F for the word and figures " or 49 ", the following shall be substituted, namely—

" or under section 7 or section 11 of the Excess Profits Tax Act, 1940. "

Modification of section 50.

(*xvii*) For section 50, the following section shall be substituted, namely :—

" 50. No claim to any refund of tax under the Excess Profits Tax Act, 1940, shall be allowed unless it is made within four years from the last day of the financial year commencing next after the expiry of the accounting period which constitutes or includes the chargeable accounting period in respect of which the claim to such refund arises."

Modification of section 54.

(*xviii*) In section 54—

(*a*) in subsection (1) for the words " this Chapter ", the words and figures " sections 23, 24 and 25 of the Excess Profits Tax Act, 1940 " shall be substituted ;

(*b*) in subsection (3), clauses (*e*) and (*m*) shall be omitted : and in clause (*i*) for the figures and words " 49 of this Act," the figures and words " 11 of the Excess Profits Tax Act, 1940 " shall be substituted ;

(*c*) subsection (4) shall be omitted.

Modification of section 66.

(*xix*) In subsection (1) of section 66 for the words and figures " subsection (4) of section 33 ", the following shall be substituted, namely :—

" subsection (2) of section 19 of the Excess Profits Tax Act, 1940, read with subsection (4) of section 33 of the Indian Incometax Act, 1922."

Adaptation of Indian Income-tax Rules, 1922.

4. Rules 8, 23, 24, 33, 34, 44, 45 and 46 of the Indian Income-tax Rules, 1922, shall apply subject to the modification that all references therein to " income-tax " and " the Income-tax Officer " shall be construed as references to " excess profits tax " and " the Excess Profits Tax Officer " respectively.

Form of Notice of Demand under applied section 29.

5. The notice of demand or of determination of a deficiency of profits under applied section 29 shall be in Form E. P.-4.

Form of notice in default of payment.

6. The notice in default of payment of excess profits tax shall be in Form E. P.-6.

Form of Return under section 13 (1).

7. The return required under subsection (1) of section 13 of the Act shall be in Form E. P.-1.

Form of application under section 6 (3).

8. An application to the Board of Referees under subsection (3) of section 6 of the Act, for a direction that the profits of the standard period shall be computed as if they were such greater amount as it thinks just, shall be made in Form E. P.-14.

Form of application under section 26 (1).

9. An application to the Central Board of Revenue under subsection (1) of section 26 of the Act, for a direction that the profits of the standard period shall be computed as if they were such greater amount as it thinks just, shall be made in Form E. P.-15.

Form of application under section 26 (3).

10. An application to the Central Board of Revenue under subsection (3) of section 26 of the Act, for a direction that such allowance shall be made in computing the profits of a business during a chargeable accounting period as the Central Board of Revenue thinks just, shall be made in Form E. P.-16.

Form of appeal under section 8 (5).

11. An appeal under the proviso to subsection (5) of section 8 of the Act shall be made in Form E. P.-8 A.

Form of appeal under section 17.

12. An appeal under section 17 of the Act shall be—

(a) in Form E. P.-9, if against a decision of the Excess Profits Tax Officer under section 8 of the Act;

(b) in Form E. P.-10, if against the amount of an assessment made or a deficiency of profits under subsection (1) of section 14 of the Act;

(c) in Form E. P.-11, if against an order imposing a penalty under section 10 or section 16 of the Act or under subsection (1) of applied section 46.;

(d) in Form E. P.-12, if in respect of an alleged insufficient relief or refund, or a refusal to grant relief or refund, by the Excess Profits Tax Officer.

Form of appeal under section 18 (1).

13. An appeal under subsection (1) of section 18 of the Act shall be in Form E. P.-13.

Form of application for refund under section 7.

14. An application for refund of excess profits tax under section 7 of the Act, in respect of a deficiency of profits shall be in Form E. P.-17.

Form of application for relief under section 11.

15. An application under section 11 of the Act for relief in respect of double taxation shall be in Form E. P.-18.

Time for notice under section 8 (2).

16. The notice under subsection (2) of section 8 of the Act shall be given by the persons concerned within 60 days of the date of service upon them of the notice under subsection (1) of section 13 of the Act.

Time and manner of appeal under section 8 (5).

17. An appeal under the proviso to subsection (5) of section 8 of the Act shall be presented in the office of the Excess Profits Tax Officer by the person carrying on the business prior to the transfer or by the person to whom part of the business was transferred, as the case may be, within 45 days of the date of receipt of the notice of the Excess Profits Tax Officer's apportionments.

Procedure on application under section 6 (3) or appeal under section 8 (5).

18. (1) The Excess Profits Tax Officer shall within fifteen days of the receipt of an application under subsection (3) of section 6, or of an appeal under subsection (5) of section 8, of the Act forward it to the Commissioner for being referred to a Board of Referees for decision.

(2) The Commissioner shall, in consultation with the Board of Referees appointed by him in accordance with the Excess Profits Tax (Boards of Referees) Rules, 1940, fix the time and place of the first meeting of the Board, and give notice thereof, not being less than one week, together with the names of the members constituting the Board, to the applicant in the case of an application, and to the appellant and the opposite party in the case of an appeal.

(3) When the hearing of an application or appeal is adjourned, the Board of Referees shall inform the applicant or, as the case may be, the appellant and the opposite party, and also the Commissioner, of the time and place of the next hearing.

(4) In sub-rules (2) and (3) the expression "opposite party" means the person by whom, or the person to whom part of the business was transferred, according as the appeal is preferred by the transferee or the transferor.

Commission to be represented at the hearing of appeals and applications.

19. (1) At the hearing of any appeal or application under the Act by a Board of Referees or an Appellate Assistant Commissioner, the Commissioner shall have the right to be represented by the Excess Profits Tax Officer or such other person as may be appointed by the Commissioner in that behalf.

(2) Notice of the date appointed for the hearing of any appeal or application under the Act shall also be given to the Excess Profits Tax Officer concerned.

SCHEDULE.

FORM E. P. 1.

Reference to be quoted in all communications.

EXCESS PROFITS TAX.

NOTICE TO FURNISH RETURN OF PROFITS AND OTHER PARTICULARS.

To

____

____

____

In pursuance of the provisions of section 13 (1) of the Excess Profits Tax Act, 1940, you are hereby required to furnish WITHIN SIXTY DAYS from the date of the service of this notice, in the from provided overleaf, a Return of the profits arising from the business carried on by / carried on in the name of ____________________ during the chargeable accounting period commencing __________ 19 , and ending __________ 19 , together with such other particulars relating thereto as are specified therein. The Return duly signed by you, and the other particulars required therein, should be delivered to me at the address given below.

Notes for your guidance are contained in the enclosure to this form. If you desire any further information, application should be made to this office.

If you desire to make an application or election —

(*a*) for increase of standard profits under section 6 (3) or 26 (1) : [See Notes for Guidance, Notes 4 (*v*) and (*vi*)];

(*b*) for modification of computation of profits of chargeable accounting period under section 26 (3) : [See Notes for Guidance, Note 8] ;

(*c*) in the case of changes of partnership under section 8 (2) : [See Notes for Guidance, Note 11 (*i*)] ;

(*d*) in the case of transfer of business after 1st April, 1936, and before 1st September 1939 : [See Notes for Guidance, Note 11 (*v*)];

you are requested to intimate your intention in writing to this office *as early as possible.*

In the case of a company which is the subsidiary of another company resident in British India only the declaration on page 728 need be completed.

Excess Profits Tax Officer.

Address __________

Dated the __________ 194 .

PENALTIES.—Particulars are given on page 1390 of this form.

EXCESS PRO

Return of profits arising from Business in the chargeable accounting period commencing

(1) Name and address of the person by whom the business was carried on in the above chargeable accounting period.

(2) In the case of a person not resident in British India, carrying on business in British India through an agent resident in British India, the full name and address of the agent through whom the business was carried on in the above chargeable accounting period.

(3) Nature of business carried on.

(4) Amount of profits arising in the above chargeable accounting period, computed in accordance with the Act. [See Notes for Guidance, Note 8.]

(5) Amount of standard profits computed in accordance with the Act. [See Notes for Guidance, Note 4.]

(6) Basis of computation of standard profits adopted—

(*a*) the profits of a standard period ;

(*b*) the application of the statutory percentage to the average amount of capital employed during the chargeable accounting period. [See Notes for Guidance, Note 4.]

(7) In the case of (6) (*a*) above, particulars of the standard period chosen, or in the case of 6 (*b*) above, the date of commencement of the business. [See Notes for Guidance, Note 5.]

(8) Proportionate amount of standard profits in the ratio of the chargeable accounting period to the standard period. [See Notes for Guidance, Note 4 (*i*).]

FURTHER PARTI

You are required to furnish—

(*i*) copies of the Trading Accounts, Profit and Loss Accounts and Balance Sheets which constitute or include any part of the standard period or of the

(*ii*) a copy of your computation of the profits of the chargeable accounting period, profits as computed for Income-tax purposes, details of each adjustment ments due in respect of increase or decrease of the capital employed in during the standard period ; and of your computation of the average

(*iii*) the further particulars specified on pages 728 and 729 hereof.

STATE WHETHER YOU MAKE THE RETURN—

As proprietor of the business ;
As partner in a partnership ;
As Manager or Karta of a Hindu Undivided family ;
As principal officer of a company ;
As member of an association ;
As legal representative of a deceased person ;
As liquidator of a company which is being wound up ; or
As agent for a person not resident in British India.

FITS TAX.

_________ 19 , *and ending* _________ 19 , *and other particulars relating thereto.*

(1)

(2)

(3)

(4) Rupees

(5) Rupees

(6)

(7) (*a*)
(*b*)

(8) Rupees

CULARS REQUIRED.

of the business for all periods, for which the accounts of the business have been made up, chargeable accounting period;

and of the standard period where a standard period is chosen, showing the amount of thereto required by the provisions of the First Schedule to the Act and of the adjust- the business during the chargeable accounting period as compared with that employed capital employed (see items 3 and 4 on page 729).

DECLARATION.

I hereby declare that, to the best of my knowledge and belief, the information given in this return is correct and complete, and the particulars transmitted herewith are truly stated.

Dated this _________ day of _________ 194 .

_________ Signature.

_________ Address.

Schedule of further particulars required under section

I. In the Case of a Company	
(*a*) The name and address of any company, whether or not resident in British India, or trading in British India, which is a subsidiary of the company. [See Notes for Guidance, Note 12.]	
(*b*) The name and address of the company, resident in British India, if any, of which the company is a subsidiary company. [See Notes for Guidance, Note 12.]	
(*c*) In the case of a private limited company, the names of the shareholders in the accounting period which constitutes or includes the chargeable accounting period, with full particulars of the shares held by each. [See Notes for Guidance, Note 8.] (If this space is insufficient, please attach a schedule of the required particulars.)	

13 (1) of the Excess Profits Tax Act, 1940.

II. In all cases. (Particulars relating to average capital employed.)

	Rupees.
Amount of capital, computed in accordance with the provisions of the Second Schedule to the Act :—	
1. Standard period—	
(*a*) Where the standard period is a period of one "previous year"—	
(*i*) as at the commencement of that "previous year,"	
(*ii*) as at the end of that "previous year,"	
or,	
(*b*) where the standard period consists of two "previous years"—	
(*i*) as at the commencement of the first of those "previous years,"	
(*ii*) as at the end of the first of those "previous years,"	
(*iii*) as at the commencement of the second of those "previous years,"	
(*iv*) as at the end of the second of those "previous years."	
NOTE.—Where the standard period consists of two consecutive "previous years," lines (*ii*) and (*iii*) should be treated as one.	
2. Chargeable accounting period—	
(*a*) as at the commencement of that period,	
(*b*) as at the end of that period.	
3. Average amount of capital employed during the standard period.	
4. Average amount of capital employed during the chargeable accounting period.	

	Description.	Rs.	Date.
5. Additions (+) or decreases (—) in capital employed—			
(*a*) during the standard period ;			
(*b*) during the chargeable accounting period.			
(See Note 2 below).			

NOTES:—

1. Where the standard profits are taken to be the statutory percentage of the average capital employed during the chargeable accounting period, only items 2, 4 and 5 (*b*) need to be completed.
2. Particulars are required here of, *inter alia*, income from excluded investments paid into and employed in the business ; sales of business assets ; drawings of proprietor or of partners or, in the case of a company, of dividends paid ; income-tax and super-tax liabilities with the dates when such were due for payment.
3. See also Note 9 in Notes for Guidance.

PENALTIES.

1. Failure, without reasonable excuse, to deliver the Return with the other particulars required by the Excess Profits Tax Officer under the provisions of the Excess Profits Tax Act, the concealment of particulars of profits arising from or of capital employed in the business, or the deliberate furnishing of inaccurate particulars of such profits or capital entail penalties under sections 16, 23 or 24 of the Act.

The penalties are, in the case of failure to deliver the return a sum not exceeding the amount of excess profits tax payable, or, in other cases, a sum not exceeding the amount of the excess profits tax that would have been avoided if the return made had been accepted as correct. Alternatively, on conviction before a Magistrate, failure to make the return involves a fine which may extend to Rs. 500, with a further fine which may extend to Rs. 50 for every day during which the default continues, and a false return is punishable with simple imprisonment which may extend to six months, or with a fine which may extend to Rs. 1,000, or with both.

2. The penalty for entering into any fictitious or artificial transaction, or for carrying out any fictitious or artificial operation for the purpose of reducing any excess profits which are or would be chargeable to excess profits tax is, in addition to such transaction or operation being treated as null and void for excess profits tax purposes, a sum not exceeding the tax evaded or sought to be evaded.

[Section 10.]

FORM E. P. 4.

EXCESS PROFITS TAX.

NOTICE OF DEMAND UNDER RULE 5 OF THE EXCESS PROFITS TAX RULES READ WITH SECTION 29 OF THE INDIAN INCOME-TAX ACT, 1922.

To

1. Take notice that for the chargeable accounting period commencing ______ 19____ and ending ______ 19____,

*the sum of Rs. ______ Excess Profits Tax, as specified overleaf, has been determined to be payable by you.

*a deficiency of profits of Rs. ______ has been computed as shown overleaf.

2. *You are required to pay the amount on or before ______ 194____ to the *Treasury Officer / Sub-Treasury Officer / Agent, Imperial Bank of India / Governor, Reserve Bank of India ______ at ______ when you will be granted a receipt.

3. If you do not pay the amount on or before ______ 194____ you will be liable to a penalty, under section 46 (1) of the Indian Income-tax Act, 1922, as applied to Excess Profits Tax by section 21 of the Excess Profits Tax Act, 1940, which may be as great as the excess profits tax due from you.

4. If you intend to appeal against the assessment, or the amount of the deficiency, you may present an appeal under subsection (1) of section 17 of the Excess Profits Tax Act, 1940, to the Appellate Assistant Commissioner of Excess Profits Tax at ______ within 45 days of the receipt of this notice in the form prescribed under subsection (3) of section 17 duly stamped and verified as laid down in that form. A copy of the form may be obtained from this office.

5. A copy of my assessment order and of my computations of the standard profits and the profits of the chargeable accounting period is enclosed herewith.

______ Excess Profits Tax Officer.

______
______ } Address.

Dated ______ *194* .

*Delete inappropriate words.

ASSESSMENT FORM.

ASSESSMENT UNDER SECTION 14 OF THE EXCESS PROFITS TAX ACT, 1940, FOR THE CHARGEABLE ACCOUNTING PERIOD COMMENCING ________ 19 , AND ENDING ________ 19 (________ MONTHS).

Name of assessee ________

Status ________ Circle ________

Address ________ No. in General Index ________

________ No. in E. P. T. Register ________

	Rupees.
1. Profits of the chargeable accounting period as computed for Excess Profits Tax purposes	
2. Profits of standard period or ________ months *where standard profits available*—	
(*i*) as computed for excess profits tax purposes *or* .. Rs. ________	
(*ii*) as determined by the Board of Referees under section 6(3) *or* .. Rs. ________	
(*iii*) as determined by Central Board of Revenue under section 26(1) Rs. ________	
3. Proportion of (2) appropriate to chargeable accounting period of ________ months .. Rs. ________	
4. Average amount of capital employed during chargeable accounting period .. Rs. ________	
5. Average amount of capital employed during standard period .. Rs. ________	
6. Increase (+) or decrease (—) in the average capital employed during chargeable accounting period .. Rs. ________	
7. Statutory percentage of ________ % per annum thereon for ________ months .. Rs. ________	
8. Adjusted standard profit in relation to chargeable accounting period (3), + or — (7) *or*	
9. Where percentage standard chosen under the second proviso to section 6 (1) ________ % per annum for the chargeable accounting period of ________ months on the average capital of Rs. ________ employed during the chargeable accounting period *or*	
10. Where minimum standard of 36,000 applicable, due proportion thereof	
11. Excess Profits (+) or Deficiency (—)	
12. Excess Profits Tax at 50 %	
13. Relief in respect of deficiency of profits .. Rs. ________	
14. Double Excess Profits Taxation relief .. Rs. ________	
15. Net amount of Excess Profits Tax payable ..	
16. *Add*—	
(*i*) Penalty under section 10 (3) ..	
(*ii*) Penalty under section 16 ..	
..	

TOTAL SUM PAYABLE (in figures as well as words).

Rs. ________ as. ________ (figures) Rs. ________

annas ________ (words).

Dated ________ 194 .

*Delete inappropriate items.

FORM E. P. 6.

Penalty Imposed in Default of Payment of Excess Profits Tax.

NOTICE OF DEMAND UNDER SECTION 29 OF THE INDIAN INCOME-TAX ACT, 1922, AS APPLIED TO EXCESS PROFITS TAX BY SECTION 21 OF THE EXCESS PROFITS TAX ACT, 1940.

To

____

____

____

Whereas you have not paid the sum of Rs.__________ Excess Profits Tax, assessed for the chargeable accounting period commencing __________ 19—— and ending__________ 19———, on the prescribed date, *viz.* __________ in accordance with the Notice of Demand served on you on __________ 194______, you are hereby informed that a penalty of Rs.__________ has been imposed upon you under section 46 (1) of the Indian Income-tax Act, 1922, which is applied to Excess Profits Tax by virtue of section 21 of the Excess Profits Tax Act, 1940.

2. You are further warned that unless the total amount due, including this penalty, is paid on or before __________ 194——, a further penalty will be imposed on you (and a warrant of distress will be issued for the recovery of the whole amount due with costs).

3. You are required to pay the amount to the
*Treasury Officer
*Sub-Treasury Officer
*Agent, Imperial Bank of India
*Governor, Reserve Bank of India
at __________ when you will be granted a receipt.

4. If you intend to appeal against this penalty you may present an appeal under subsection (1) of section 17 of the Excess Profits Tax Act, 1940, to the Appellate Assistant Commissioner of Excess Profits Tax at __________ within 45 days of the receipt of this notice, in the form prescribed under subsection (*3*) of section 17 duly stamped and verified as laid down in that form. A copy of the form may be obtained from this office.

____

Excess Profits Tax Officer.

Dated __________ 19 .

__________ }
__________ } *Address.*

*Delete inappropriate words.

FORM E.P. 8 A.

FORM OF APPEAL UNDER THE PROVISO TO SECTION 8(5) OF THE EXCESS PROFITS TAX ACT, 1940.

To

THE BOARD OF REFEREES,

The ______ day of ______ 194 .

The petition of ______ of ______ sheweth as follows :—

1. ______ transferred as a going concern on ______ 19— —, a part of his business to ______

2. Under the provisions of subsection (5) of section 8 of the Act the Excess Profits Tax Officer has

*(a) apportioned the profits of the said business for the "previous years" from which, under section 6(1), the standard periods of the business retained by ______ and of the business transferred to ______ may be selected as follows :—

	Business retained. Rs.	Business transferred. Rs.
"Previous year" ended ______ 19__	______	______
"Previous year" ended ______ 19__	______	______
"Previous year" ended ______ 19__	______	______
"Previous year" ended ______ 19__	______	______

*(b) apportioned the average capital employed in the said business during those "previous years" as follow :—

	Business retained. Rs.	Business. transferred. Rs.
"Previous year" ended ______ 19__	______	______
"Previous year" ended ______ 19__	______	______
"Previous year" ended ______ 19__	______	______
"Previous year" ended ______ 19__	______	______

3. Your petitioner objects to the approtionment made, as set out above, as follows :—

*(a) Profits of the "previous year" ended ______ 19__
Profits of the "previous year" ended ______ 19__
Profits of the "previous year" ended ______ 19__
Profits of the "previous year" ended ______ 19__

*(b) Average capital employed during the "previous year" ended ______ 19—
Average capital employed during the "previous year" ended ______ 19—
Average capital employed during the "previous year" ended ______ 19—
Average capital employed during the "previous year" ended ______ 19—

Your petitioner therefore requests that the apportionment so specified may be modified to the extent set out in the Grounds of Appeal.

Signed ______

GROUNDS OF APPEAL.

Form of Verification.

I, ______, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signed ______

*Insert particulars of the periods in respect of which the appeal is made.

FORM E. P.-9.

FORM OF APPEAL AGAINST A DECISION UNDER SECTION 8 OF THE EXCESS PROFITS TAX ACT, OTHER THAN A DECISION UNDER THE PROVISO TO SUBSECTION (5) OF SECTION 8.

To

THE APPELLATE ASSISTANT COMMISSIONER OF EXCESS PROFITS TAX,

____

The __________ day of __________ 194 .

The petition of __________ of __________ sheweth as follows :—

1. Your petitioner is not satisfied with the decision of the Excess Profits Tax Officer made under *subsection (2) / *subsection (3) / *subsection (4) / *subsection (6) / *subsection (7) of section 8 of the Excess Profits Tax Act, 1940.

2. Your petitioner received *a copy of the order / *an intimation of the said decision on __________ 194 .

3. For the reasons given in the grounds of appeal, your petitioner prays that the decision of the Excess Profits Tax Officer may be modified so as to grant your petitioner the relief prayed for.

Signed __________

GROUNDS OF APPEAL.

Form of Verification.

I, __________ the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signed __________

*Inappropriate items to be deleted.

FORM E. P.-10.

FORM OF APPEAL AGAINST ASSESSMENT UNDER SECTION 14 (1) of THE EXCESS PROFITS TAX ACT, 1940.

To

THE APPELLATE ASSISTANT COMMISSIONER OF EXCESS PROFITS TAX,

____

The __________ day of __________ 194 .

The petition of __________ of __________ sheweth as follows :—

1. Under section 14 (1) of the Excess Profits Tax Act, *the profits liable to Excess Profits Tax / *deficiency of profits of your petitioner's business for the chargeable accounting period commencing ________ 19___ and ending __________ 19___ have / has been determined to be Rs. __________

2. The *notice of demand / *intim tion of the amount of deficiency of profits / *intimation of the orders of refunds attached hereto, was served upon your petitioner on __________ 194 .

3. Your petitioner *complied with / *did not comply with the terms of the notice(s) under subsection (1) and/or subsection (2) of section 13 of the Excess Profits Tax Act.

4. Your petitioners's claim that during the said chargeable accounting period *the profits liable to Excess Profits Tax / *the deficiency of profits of your petitioner's business amounted to Rs. __________

5. Your petitioner therefore prays that *the business may be assessed accordingly. / *the deficiency of profits may be determined accordingly / *he may be granted a refund of Rs.

Signed ____________________

GROUNDS OF APPEAL.

Form of Verification.

I, ____________________ the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief.

Signed ____________________

*Inappropriate items to be deleted.

FORM E. P. 11.

FORM OF APPEAL TO THE APPELLATE ASSISTANT COMMISSIONER AGAINST IMPOSITION OF PENALTY UNDER SECTION 10 OR SECTION 16 OF THE EXCESS PROFITS TAX ACT, 1940, OR UNDER SECTION 46 (1) OF THE INDIAN INCOME-TAX ACT, 1922 AS APPLIED TO EXCESS PROFITS TAX BY SECTION 21 OF THE EXCESS PROFITS TAX ACT, 1940.

To

THE APPELLATE ASSISTANT COMMISSIONER OF EXCESS PROFITS TAX,

____

The ________ day of ________ 194 .

The petition of ________ of ________

sheweth as follows :—

1. A penalty of Rs. ________ , for which the notice of demand attached herewith was received on ________ 194 , has been imposed on your petitioner under
* section 10 of the Excess Profits Tax Act, 1940.
* section 16 of the Excess Profits Tax Act, 1940.
* section 46 (1) of the Indian Income-Tax Act, 1922.

2. * Your petitioner did not enter into any artificial transaction for the purposes of avoiding the excess profits tax.

*Your petitioner had reasonable cause for not furnishing the return under sub section (1) of section 13 or for not complying with the notice under subsection (2) of section 13.

*Your petitioner did not conceal particulars of the pofits arising or capital employed in the business or deliberately furnish inaccurate particulars thereof.

*Your petitioner was unable to pay the tax within time for the reasons set forth below.

3. For the reasons given in the Grounds of Appeal your petitioner therefore prays that the order of the Excess Profits Tax Officer imposing the penalty may be set aside.

Signed.

GROUNDS OF APPEAL.

Form of Verification.

I, ________, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signed.

*Delete inappropriate words.

FORM E. P. 12.

FORM OF APPEAL AGAINST THE AMOUNT OF RELIEF OR REFUND OR AGAINST REFUSAL TO GRANT RELIEF OR REFUND UNDER SECTION 7 OR SECTION 11 OF THE EXCESS PROFITS TAX ACT, 1940.

To

THE APPELLATE ASSISTANT COMMISSIONER OF EXCESS PROFITS TAX,

____

The ________ day of ____________ 194 .

The petition of ____________ of ________ sheweth as follows :—

*1. Your petitioner applied to the Excess Profits Tax Officer for relief under section 7 of the Excess Profits Tax Act in respect of a deficiency of profits amounting to Rs. ________ occurring in the chargeable accounting period commencing __________ 19 , and ending ________ 19 .

*Your petitioner claimed, under section 11 of the Excess Profits Tax Act, relief amounting to Rs. __________ in respect of excess profits taxation imposed in ________ upon the profits of your petitioner's business.

2. The Excess Profits Tax Officer has by his order, dated the ________ of which a copy is attached, *rejected the claim for relief / *granted relief of only Rs. ________. Intimation of this order was received by your petitioner on ____________.

3. Your petitioner for the reasons stated in the Grounds of Appeal prays that the full relief due to the petitioner may be granted.

Signed.

GROUNDS OF APPEAL.

Form of Verification.

I, ________________, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signed.

*Inappropriate items to be deleted.

FORM E. P. 13.

FORM OF APPEAL TO THE COMMISSIONER OF EXCESS PROFITS TAX AGAINST ENHANCEMENT OF TAX OR PENALTY OR IMPOSITION OF PENALTY BY THE APPELLATE ASSISTANT COMMISSIONER.

To

THE COMMISSIONER OF EXCESS PROFITS TAX,

____

The ______________ day of ______________ 194 .

The petition of ______________ of ______________ sheweth as follows :—

1. The Appellate Assistant Commissioner of Excess Profits Tax at ______________
*has imposed on your petitioner, under section 16 of the Excess Profits Tax Act, 1940, a penalty of Rs. ______________.
*has, under section 17 (4) of the Excess Profits Tax Act, 1940, increased the $\frac{\text{*tax}}{\text{*penalty}}$ payable by your petitioner from Rs. ______________ to Rs. ______________.

2. For the reasons stated in the Grounds of Appeal your petitioner prays that
*the order imposing the penalty may be set aside.
*the enhancement may be set aside.
*the enhancement may be reduced to Rs. ______________.

Signed.

GROUNDS OF APPEAL.

Form of Verification.

I, ______________________________, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signed.

---

*Inappropriate words to be deleted.

FORM E. P. 14.

EXCESS PROFITS TAX ACT, 1940.

FORM OF APPLICATION UNDER SECTION 6 (3).

To

THE EXCESS PROFITS TAX OFFICER,

____

The __________ day of __________ 194 .

The application of ________________ of ________________ sheweth as follows :—

1. That the applicant has been served with a notice under section 13 (1) of the Act on __________ and that the Return required by the said notice is due on __________ .

2. That the standard period elected by the applicant under section 6 (2) of the Act is the "previous year" as determined under section 2 (11) of the Indian Income-tax Act, 1922, for the purposes of the income-tax assessment for the year ending 31st March, 193 , being the period commencing __________ 19 , and ending __________ 19 ,

*and the previous year as determined under section 2 (11) of the Indian Income-tax Act, 1922, for the purposes of the income-tax assessment for the year ending 31st March, 19 , being the period commencing __________ 19 , and ending __________ 19 .

3. That the profits of such "standard period" computed in accordance with the provisions of the First Schedule to the Act are Rs. __________ .

4. That such profits were less than might at the commencement of such standard period have been reasonably expected owing to the following cause(s) :—

5. That the average amount of capital employed in the business during the said standard period, computed in accordance with the provisions of the Second Schedule to the Act was Rs. __________ .

6. The applicant, therefore, applies that his case be referred to the Board of Referees under section 6 (3) of the Act for a direction that the standard profits of the business shall be computed as if the profits during the standard period were such greater amount as they may think just.

7. The applicant further applies that such direction shall not be limited to the statutory percentage of the average amount of the capital employed in the business because it is just that a greater amount should be allowed in view of the following specific cause(s) peculiar to the business :—

8. Copies of my computations showing how the sums referred to in paragraphs 4 and 6 are arrived at are attached hereto.

____

Signature of the applicant.

Form of Verification.

I, ________________ , the applicant in this application, do declare that the particulars above stated are true to the best of my information and belief.

Signature ________________

*Where a standard period of only one "previous year" is chosen delete this sub-paragraph.

FORM E. P. 15.

EXCESS PROFITS TAX ACT, 1940.

FORM OF APPLICATION UNDER SECTION 26 (1).

To

THE CENTRAL BOARD OF REVENUE.

The ________ day of ____________ 194__

The application of ____________ of ____________ sheweth as follows :

1. That the applicant has been served with a notice under section 13 (1) of the Act on ________ 194__, and that the Return required by the said notice *is due on— / *has been ____________ 194— duly furnished to the Excess Profits Tax Officer.

2. That the standard period elected by the applicant under section 6 (2) of the Act is the "previous year" as determined, under section 2 (11) of the Indian Income-tax Act, 1922, for the purposes of the income-tax assessment for the year ending 31st March, 193__, being the period commencing ____________ 19__ and ending ________ 19 ,

*and the previous year" as determined, under section 2 (11) of the Indian Income-tax Act, 1922, for the purpose of the income-tax assessment for the year ending 31st March, 193__, being the period commencing ____________ 19__, and ending ____________ 19__

3. That the profits of such "standard period" computed in accordance with the provisions of the First Schedule to the Act are Rs. ____________.

4. That special circumstances, which render it inequitable that the standard profits of the applicant's business shall be computed as set out in paragraph 3, exist, that is to say :—

5. That the average amount of capital employed in the business during the chargeable accounting period commencing ____________ 19__, and ending ________ 19__, computed in accordance with the provisions of the Second Schedule to the Act was Rs.________

6. *That application has been made to the Board of Referees under section 6 (3) of the Act, and

*that no relief has been granted by that Board

*that insufficient relief has been granted by that Board increasing the said standard profits to Rs.______only.

7. The applicant therefore applies that under section 26 (1) of the Act the Central Board of Revenue may direct that the standard profits of the business shall be computed as if the profits of the standard period were such greater amount as they think just.

8. The applicant further applies that such direction shall not be limited to the statutory percentage of the average amount of the capital employed in the business because it is just that a greater amount should be allowed in view of the following specific cause (s) peculiar to the business :—

9. Copies of my computations showing how the sums referred to in paragraphs 3 and 5 are arrived at are attached thereto.

____

Signature of the Applicant.

Form of Verification.

I, ____________, the applicant, in this application, do declare that the particulars above stated are true to the best of my information and belief.

Signature ____________

*Delete inappropriate items.

FORM E. P. 16.

EXCESS PROFITS TAX ACT, 1940.

FORM OF APPLICATION FOR SPECIAL ALLOWANCE, UNDER THE PROVISIONS OF SECTION 26 (3) OF THE ACT, IN COMPUTING THE PROFITS OF A BUSINESS DURING A CHARGEABLE ACCOUNTING PERIOD.

Name of applicant ________________

Address of applicant ________________

Business ________________

The ________ day of 194

To the Central Board of Revenue.

The applicant named above submits:—

1. that the profits of his business during the chargeable accounting period commenced ________ 19__, and ended ________ 19__, computed in accordance with the provisions of the First Schedule to the Act are Rs. ________

2. that such computation is inequitable owing to the following circumstances :—

*(i) the suspension or postponement, as a consequence of the present hostilities of repairs or renewals ;

*(ii) the provision of buildings, plant or machinery which will not be required for the purposes of the business after the termination of the present hostilities ;

*(iii) difficulties in bringing into British India income arising outside British India where the country in which the income accrued prohibits or restricts by its laws the remittance of money to British India, and loss in the remittance to British India of such income because of fluctuations in the rate of exchange between that country and British India;

as shown in the statement of particulars set out on opposite page of this form.

____

Signature of applicant.

*Delete inappropriate items.

SCHEDULE OF PARTICULARS REQUIRED.

1*. In the case of suspension or postponement of repairs or renewals.

Nature of the repair or renewal.	Date when, but for the present hostilities, the repair or renewal would have been executed.	Estimated cost thereof as at that date.	Actual cost of repairs and renewals executed in the period constituting or including the chargeable accounting period.	Actual average expenditure on repairs and renewals during the five preceding years.
1	2	3	4	5
		Rs.	Rs.	Rs.

2*. In the case of buildings, plant or machinery provided which, after the termination of hostilities, will not be required.

Description of each item.	Date when each item provided.	Cost of each item.	Reasons why each item will not be required after the termination of the present hostilities.
1	2	3	4
		Rs.	

3*. In the case of difficulty in bringing into British India money arising in a country outside British India, by reason of the laws of that country restricting or prohibiting the remittance of money to British India.

Country in which income accrued.	Amount of income accrued and not remitted (in currency of that country).	Amount thereof assessed for income-tax purposes in British India.	Estimated ultimate loss owing to non-remittance.
1	2	3	4
		Rs.	Rs.

4*. In the case of loss on remittance owing to fluctuations in rates of Exchange.

Country in which income accrued.	Amount of income accrued (in currency of that country).	Amount realized by remittance thereof.	Amount as assessed to Indian income-tax.	Deduction claimed in respect of loss in remittances.
1	2	3	4	5
		Rs.	Rs.	Rs.

I, ____________, the applicant in this application, do declare that the particulars above-stated are true to the best of my information and belief.

Signature ________

* Particulars to be entered in appropriate spaces only.

FORM E. P. 17.

APPLICATION FOR REFUND OF EXCESS PROFITS TAX IN RESPECT OF DEFICIENCY OF PROFITS.

To

THE EXCESS PROFITS TAX OFFICER,

____

I, __________ of __________ do hereby declare that for the chargeable accounting period commencing __________ 19 , and ending __________ 19 , the excess profits arising from the business of __________ were determined at Rs. __________ and charged to tax amounting to Rs. __________. The tax was paid on __________ 194 .

I further declare that during the chargeable accounting period commencing __________ 19 , and ending __________ 19 , there was a deficiency of profits in the same business amounting to Rs. __________.

I therefore pray for a refund of Rs. __________ The Return prescribed under section 13 (1) of the Act showing the said deficiency of profits is attached hereto.

Dated the __________ 194 . Signature __________

Form of Verification.

I hereby declare that what is stated herein is true to the best of my information and belief.

Dated the __________ 194 . Signature __________

FORM E. P. 18.

APPLICATION FOR REFUND IN RESPECT OF DOUBLE EXCESS PROFITS TAXATION.

To

THE EXCESS PROFITS TAX OFFICER,

____

I, __________ of __________ do hereby declare that excess profits arising from the business of __________ for the chargeable accounting period commencing __________ 19 , and ending __________ 19 , have been charged to excess profits tax both in British India and in __________. Official receipts are attached for* __________ excess profits tax of Rs. __________ paid on __________ 19 , and for British Indian excess profits tax of Rs. __________ paid on __________ 19 .

I therefore pray for relief amounting to Rs. __________ under—

(*a*) subsection 1 of section 11 of the Act in accordance with the Notification of the Central Government under that section.

(*b*) subsection 2 of that section.

[Delete (*a*) or (*b*) whichever is in applicable.]

Dated the __________ 194 . Signature __________

Form of Verification.

I hereby declare that what is stated herein is true to the best of my information and belief.

Dated the __________ 194 . Signature __________

*Insert name of Country or State in which tax paid.

K. K. CHETTUR,

First Secretary, Central Board of Revenue.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, MONDAY, SEPTEMBER 30, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 30th September, 1940.

No. 573-O. R./40.—In pursuance of clause (*d*) of rule 97 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Defence Co-ordination Department, No. 54-O. R./9/39, dated the 9th May, 1940, the Central Government is pleased to declare each of the persons or bodies of persons specified in the Schedule hereto annexed to be an enemy for the purposes of Part XV of the said Rules.

SCHEDULE.

Afghanistan.	
Siemens Technisches Buro ..	Kabul.
Skoda Works Agency ..	Kabul.
Stahlunion Export G. m. b. H. ..	Kabul.
Thomas, Erich	Kabul.
Argentina—	
A. E. G. Cia. Argentina de Electricidad S.A.	Bdo. de Irigoyen 330, Buenos Aires.
Accumulatoren-Fabrik A. G. (Fabrica de Acumuladores S.A., Buenos Aires Branch).	Cangallo 2629, Buenos Aires.
Aceros Boehler Casa Denk. Sec. de Resp. Ltda.	Belgrano 550, Buenos Aires.
Agfa Argentina (Dr. Kurt Oppenheim y Cia.).	Bdo de Irigoyen 653, Buenos Aires.
Amme, Giesecke y Konegen Soc. de Resp. Ltda.	25 de Mayo 252, Buenos Aires.
Anilinas Alemanas S.A.	Salta 323-25, Buenos Aires.
Argentina de Cereales y Algodón S .A. Cia. (C.A.D.E.C.A.).	Moreno 970, Buenos Aires.
Argentina de Representaciones Cia. ..	Reconquista 336, Buenos Aires.
Argentina de Representaciones So . ..	Cangallo 541, Buenos Aires.
Argentina Exportadora de Cereales Cia. ("Comparex").	Cangallo 541, Buenos Aires.
Banco Aleman Transatlantico (Deutsche Uberseeische Bank).	Buenos Aires and all branches in Argentina.
Banco di Napoli	Cangalle 332, Buenos Aires.
Banco Germanico de la America del Sud (Deutsch-Südamerikanische Bank).	Buenos Aires.
Banque Francaise et Italienne pour l'Amérique du Sud S.A.	Buenos Aires and all branches in Argentina.
"Bayer," La Quimica, S.A.	Cervino 3101, Buenos Aires.
Beiersdorf Soc. de Resp. Ltda. ..	Rioja 1767, at 61, Corrales 2666, Buenos Aires.
Berger, Curt, y Cia. Soc. de Resp. Ltda.	25 de Mayo 386-92, Buenos Aires.
Bocklenberg, Paul	Belgrano, Calle Pampa 2975, Buenos Aires.
Boker y Cia.	Moreno 437, Buenos Aires.
Bosch, Robert S. A.	Rio Bamba 340/50, Buenos Aires.
Bose, Walter	Sarmiento 459, Buenos Aires.
Brandt, Dr. G. y Cia.	Victoria 3101, Buenos Aires.
Bromberg y Cia., S.A.C.	Moreno 970, Buenos Aires.
Buchlein, Gerardo	Florida 1065, Buenos Aires.
C.A.D.E.C.A.—Argentina de Cereales y Algodon, S.A. Cia.—	Moreno 970, Buenos Aires.
Carbonera Buenos Aires Soc. de Resp. Ltda.	Belgrano 752, Buenos Aires.
"Cardimex" Cia. Arg. de Imp. y Exp.	25 de Mayo, 11, Buenos Aires.
Christiani, H.	Avenida R. S. Pena 637, Buenos Aires.
Clarield, Federico y Cia., Ltda. ..	Paseo Colon 746, Buenos Aires.
"Comparex"—Cia. Argentina Exportadora de Cereales—	Reconquista 336, Buenos Aires.
Condor, Sindicato Ltda.	Corrientes 300, Buenos Aires.

Argentina—*contd.*

"Continental" Cia. Transatlautica de Caoutchouc S.A.	Lavalle 1681, Buenos Aires.
Delfino, A. M. y Cia	Florida 439, Buenos Aires.
Deutche la Plata Zeitung	Corrientes 672, Buenos Aires.
Deutz, Otto, Cia. Argentina de Motores, Legitimo, S.A.	Pueyrredon 602, Buenos Aires.
Dornfeld, Guillermo F... ..	Calle Corrientes 424, Buenos Aires.
Duranona & Cia.	Calle Alsina 1367, Buenos Aires.
Dyckerhoff & Widmann, S.A. ..	Av. R. S. Pena 700, Buenos Aires.
Endler, Walter	Bolsa de Comercio Ese, 639, Buenos Aires and at-Rosario.
Erba, Carlos S.A. Agencia	Paseo Colon 329, Buenos Aires.
"F.A.P.R.O.," Soc. de Resp. Ltda. ..	Calle Reconquista 46, Buenos Aires.
Faber, Johann Lapices dos Martillos ..	Victoria 1951, Buenos Aires.
Fanal, Soc. de Resp. Ltda... ..	Peru 139, Buenos Aires.
Farma Platense Soc. de Resp. Ltda ..	Calle Cavia 3333, Buenos Aires.
Ferrostaal S.A.	25 de Mayo 145 Buenos Aires.
Fortalit S.A. Industrial y Comercial ..	Calle Moreno 970, Buenos Aires.
Frers Pablo	Reconquista 336, Buenos Aires.
Friedrich, Alberto	Bolivar 218, Buenos Aires.
"G.E.C.O." Cia. Industrial y Comercial S.A.	Balcarce 615/21, Buenos Aires.
"G.E.O.P.E." Cia. General de Obras Publicas, S.A.	Bdo. de Irigoyen 330, Buenos Aires.
Gamm, J. E., y Hijo	Sarmiento 385, Buenos Aires.
General de Construcciones, S.A. Cia. ..	Ave. Pte. R.S. Pena 933, Buenos Aires.
Giovanelli, Aquiles	Salta 935, Buenos Aires.
Grimm, R.	Juncal 1980, Buenos Aires.
Gruen & Bilfinger Soc. de Resp. Ltda. ..	San Martin 235, Buenos Aires.
Guthmann, J.	Callao 1984, Buenos Aires.
"H.E.R.O." S.A. Comercial ..	Belgrano 865-71, Buenos Aires.
Hamburg S.A. La Plata Line ..	Florida 439, Buenos Aires.
Hartrodt y Cia., Soc. de Resp. Ltda. ..	Calle Lavalle 341, Buenos Aires.
Hasenclever y Cia.	Belgrano 673, Buenos Aires.
I.L.S.A. Importazione Lane S.A. ..	San Martin 195, Buenos Aires.
Importazione Lane (Biella), S.A. ..	Universidad 1025, Buenos Aires.
"Inag" Fábricas Reunidas de Utiles Sanitarios, S.A.	Callao 1063, Buenos Aires.
Indunidas S.A., Mercantil de Industrias Unidas.	Azopardo 858, Buenos Aires.
Industrial y Mercantil Thyssen, Ltda. Cia. Thyssen-Lametal.	Belgrano 752, Buenos Aires and all branches in Argentina.
Italcable	San Martin 318, Buenos Aires.
Italiana Laniera S.A. Cia.	San Martin 478, Buenos Aires.
Italmar S.A. de Empresas Maritimas, Cia.	Av. R. S. Pena 680, Buenos Aires.
Kast y Ehinger Soc. de Resp. Ltda. ..	Calle Metan 4146, Buenos Aires.
Kirschbaum y Cia. S. en C.	Independencia 401, Buenos Aires, and all branches in Argentina.
Klöckner, Establecimientos S.A. Ind. Arg.	Belgrano 931, Buenos Aires.
Konig, Juan	Sarmiento 459, Buenos Aires.
"Kores" Soc. de Resp. Ltda ..	Calle Bolivar Compar 25, Buenos Aires.
Kreuz, Carlos	25 de Mayo 158, Buenos Aires.
Kreuz & Cia.	25 de Mayo 158, Buenos Aires.
"Krupp", Sociedad Metalúrgica Argentina S.A.	Sarmiento 329, Buenos Aires.
Kunstler, Carlos, e Hijos	Sarmiento 1411, Buenos Aires.
La Ferreteria Alemana	Sarmiento 1401, Buenos Aires.
Lahusen y Cia., Ltda.	Paseo Colon, 317, Buenos Aires.
Leisse & Cia.	Calle Chacabuco 390, Buenos Aires.
Lenger, Ferdinand	Bartolome Mitre 1265, Buenos Aires.
Lentz, G.	Quilmes.
Lentz, Wolf	Sarmiento 459, Buenos Aires.
Lloyd Norte Aleman	25 de Mayo 257, Buenos Aires.
Munesmann Soc. Tubos, Ltda., S.A. ..	Belgrano 327, Buneos Aires.
Martens & Cia., Soc. de Resp. Ltda. ..	25 de Mayo 267, Buenos Aires.
Martens, Thilo	25 de Mayo 267, Buenos Aires.
Mayer & Magnus, Soc. de Resp. Ltda. ..	Leandro N. Alem 168, Buenos Aires.

Argentina—*contd.*

Mehr, Hugo	Sarmiento 459, Buenos Aires.
Mercedes Benz Automoviles	Av. Alvear 2620, Buenos Aires.
Merck Quimica Argentina S.A.	Rosetti 1084, Buenos Aires.
Meyer, L. D., y Cia., Ltda.	Paseo Colon, 301, Buenos Aires.
Mika, Casa, Soc. de Resp. Ltda.	Calle Directorio 192-194, Buenos Aires.
Minino, Juan	Chacab 1553, Buenos Aires.
Motte, Otto y Cia., Ltda., S.A. Comercial e Importadora.	Calle Córdoba 1467, Buenos Aires.
Mühlenberg, F.	Lavalle 350, Temperley F. C. S.
Nielhardt, Siegfried	Sarmiento 459, Buenos Aires.
Norddeutscher Lloyd S.A. (Lloyd Norte Aleman).	25 de Mayo 267, Buenos Aires.
" Obimare ", Soc. de Resp. Ltda.	25 de Mayo 11, Buenos Aires.
Oppenheim, Dr. Kurt y Cia.—Agfa Argentina—	Bdo. de Irigoyen 653, Buenos Aires.
Orenstein & Koppel S.A.	San Martin 66, Buenos Aires.
Osram-Cia. Argentina de Lamparas Electricas S.A.	Luca 2251, Buenos Aires.
Pallavicini E., y Cia., S.A.C.	Moreno 970, Buenos Aires.
Pappier, F.	Bahia Blanca.
Patow y Cia.	Calle Venezuela, 131, Buenos Aires.
Poldi Soc. de Resp. Ltda. Aceros	Jujuy 1926/42, Buenos Aires.
Rappard, Gustavo A.	San Martin 232, Buenos Aires.
Rheinmetall, Borsig, Cia. Argentina de Máquinas Soc. de Resp. Ltda.	25 de Mayo 375, Buenos Aires.
Rhodius y Cia.	Av. de Mayo 560, Buenos Aires.
" Rhodius " S.A. Comercial y Financiera	Calle Reconquista, 336, Buenos Aires.
" Ribereña del Plata " (Sudamericana de Comercio S.A. Cia.)	Av. de Mayo 869, Buenos Aires.
Riedel y Levalle Resp. Ltda.	Calle Lavalle 2666/8, Buenos Aires.
Roechling-Buderus, Acero S.A.	Bulnes 2593, Buenos Aires.
Roemmers, Alberto J., & Cia.	Antequera 1165, Buenos Aires.
Rubio, Andres	Reconquista 46, Buenos Aires.
Rubio, Enrique	Reconquista 46, Buenos Aires.
Rubio, Hermanos	Reconquista 46, Buenos Aires.
S.E.B.A. (Servicio Envois Buenos Aires)	Cangallo 541, Buenos Aires.
Savelsbergh, Jose & Cia.	Buenos Aires.
Schaack, Luis R.	Buenos Aires.
Scharf & Velten	Calle Alsina 1871, Buenos Aires.
Schering, Quimica S.A.	Monroe 1878, Buenos Aires.
Schmidt, C.A.D.	Pino 3502, Belgrano.
Schmidt, Neithold	Libertad 1358, Buenos Aires.
Schubert, Victor	Bernardo de Irigoyen 330, Buenos Aires.
Schulze, Otto	Sarmiento 459, Buenos Aires.
Schweizer, E. (Soc. de Resp. Escr. Ltda.)	Cangallo 318, Buenos Aires.
Seifert & Co.	25 de Mayo 145, Buenos Aires.
Sema, Soc. Electro Metalurgica Argentina S.A.	Calle Belgrano 857, Buenos Aires, and all branches in Argentina.
Siemens-Bauunion, Cia. Platense de Construcciones S.A.	Av. de Mayo 869, Buenos Aires.
Siemens-Schuckert S.A., Cia. Platense de Electricidad.	Av. de Mayo 869, Buenos Aires, and all branches in Argentina.
Skoda Platense S.A., Comercial e Industrial	25 de Mayo 293, and Venez 110, Buenos Aires.
Soucek, Adalberto	25 de Mayo 347, Buenos Aires.
Springer, C. W.	Montes de Oca 1015, Buenos Aires.
Springer y Möller, S.A.	Zepita 3177, Buenos Aires.
Staudt y Cia. S.A.C.	Bdo. de Irigoyen 330, Buenos Aires.
Steenhus, C., & Cia.	Reconquista 336, Buenos Aires.
Stinnes, Hugo, Ltda., S.A. Com. e. Ind.	25 de Mayo 145, Buenos Aires.
Stinnes, Hugo, Maritima S.A.	Calle 25 de Mayo 145, Buenos Aires.
" Styria " Aceros Soc. de Resp. Ltda.	Esparza 43, Buenos Aires.
Sudamericana de Comercio, S.A., Cia.—Ribereña del Plata—.	Av. de Mayo 869, Buenos Aires.
Tanke, C. G.	L. N. Alem 2160, Buenos Aires.
Thorhauer y Cia.	M. Rodriguez 1140, Buenos Aires.
" Thyssen-Lametal, "—Cia. Industrial y Mercantil Thyssen, Ltda.—	Belgrano 752, Buenos Aires, and all branches in Argentina.

Argentina—*concld.*

Tjarks, Hermann & Co., Deutsche la Plata Zeitung.	Corrientes 672, Buenos Aires.
Trombauer, Alberto	Reconquista 336, Buenos Aires.
Van der Velde, Otto	Sarmiento 459, Buenos Aires.
Van der Velde, Otto y Cia. ..	San Martin 235, Buenos Aires.
Van der Velde y Wraage, Soc. de Resp. Ltda.	Sarmiento 459, Buenos Aires.
Wagner, Gunther Soc. de Resp. Ltda. ..	Humberto 2031, Buenos Aires.
Wayss & Freytag, S. A. Empresa Constructora	Av. L. N. Alem 168, Buenos Aires.
Wraage, Bernardo	Sarmiento 459, Buenos Aires.
Wuelfel Eisenwerk Soc. de Resp. Ltda.	Alsina 971, Buenos Aires.
Zeiss, Carl	Bdo. de Irigoyen 330, Buenos Aires.

Bolivia.

Ballivan, B. Tores	La Paz.
Borgolte, Rud	La Paz.
Elsner, Bernard y Cia.	La Paz.
Elsner, Juan & Co.	La Paz.
Figliozzi, Hnos.	La Paz.
Kyllmann, Bauer y Cia.	La Paz.
Schweitzer y Cia.	La Paz.
Tapia, Joaquin	La Paz.
Terrazas & Cia	La Paz.
Von Bergen. J., y Cia.	La Paz.
Zeller, Mozer y Cia.	La Paz and all branches in Bolivia.
Zieriacks, Becker y Cia.	La Paz.

Brazil.

A.E.G. Cia. Sul Americana de Electricidade.	Av. Rio Branco 47, Rio de Janeiro, and all branches in Brazil.
Accumuladores Varta do Brasil Ltda. ..	Ave. Graca Aranha 49, Rio de Janeiro.
Acos Marathon de Brazil Ltda. ..	Avenida Visconde de Inhauma 38, Rio de Janeiro and all branches in Brazil.
Acos Phenix Ltda.	Rua Sao Pedro 120, Rio de Janeiro.
Acos Roechling Buderus do Brazil de Electricidade.	Sao Paulo.
Acos Roechling Buderus Do Brasil Ltda.	Travessa Bom Jesus 6-8 Rio de Janeiro and all branches in Brazil.
Adriatica de Seguros, Cia.	Rua Uruguayana 87, Rio de Janeiro.
Allianca Comercial de Anilinas Ltda. ..	Av. Almte Barroso 81, Rio de Janeiro and all branches in Brazil.
Arens & Langen	Ave. Capichaba 10, Victoria, Espirito Santo.
Arruda, Irmao & Cia.	Edificio Associaca Comercial, Sala 205, Rio de Janeiro.
Arruda, V. Humberto	Rua Candelaria 86, Rio de Janeiro.
Assicurazioni Generali di Trieste e Venezia.	Av. Rio Branco 128, Rio de Janeiro.
Auto-Union Brasil Ltda.	Rua Riachuelo, 187-189, Rio de Janeiro.
Banco Allemao Transatlantico (Deutsche Uberseeische Bank).	Rio de Janeiro and all branches in Brazil.
Banco Germanico da America do Sul (Deutsch-Sudamerikanische Bank A. G.).	Rio de Janeiro and all branches in Brazil.
Banque Francaise et Italienne pour l' Amérique du Sud S.A.	Rio de Janeiro and all branches in Brazil.
Bata. Jan	Sao Paulo.
Bayer, Ltda. A Chimica "Agfa Photo"	Rua dom Gerardo 42, Rio de Janeiro, and all branches in Brazil.
Berringer and Cia.	Boulevard Castilhos Franca 59, Para and Rua Marechal Deodoro 63, Manaos.
Brasileira de Electricidade Siemens Schuckert S.A. Cia.	Rua General Camara 78, Rio de Janeiro, and all branches in Brazil.
Bremensis, Soc. Technica Ltda. .	Caixa Postal 1548, Rio de Janeiro, and all branches in Brazil.

Brazil—*contd.*

Bromberg & Cia.	Caixa Postal 756 and Travena Tiradentes 32, Sao Paulo, and at Rua General Camara 64, Rio de Janeiro.
Cohnitz, Franz	Praca Quinze de Novembro 20, and Av. Francisco Bicalho, Rio de Janeiro.
"Dako" do Brasil Soc. ..	Rua Barao Paranapiacaba 3, and Rua Stefano 16a, Sao Paulo.
Dedekind, Martin	Rua Augusta 598, Sao Paulo.
Domschke & Cia.	Rua Portugal 10, Bahia.
Drager Ltd. Cia.	Rua Mayrink Veiga 4, Rio de Janeiro.
Faber, Johann, Bleistift Fabrik ..	Ouvidor 164, Rio de Janeiro.
Faber, Lapis Johann, Ltda. ..	Sao Paulo.
Fabrica Rio Grandense de Adubos e Productos Chemicos, S.A.	Pelotas.
Feddersen & Cia.	Rua Marechal Andreira 253, Rio Grande do Sul.
Fiat Brasileira S.A.	Praca 15 de Novembro 20, Rio de Janeiro.
Fiduciaria Brasileira, Cia.	Rua da Alfandega 48, Rio de Janeiro.
Filippone, G. & Cia.	Rua Senador Dantas 35A, Rio de Janeiro.
Germania Agencia Importadora Ltda. ..	Joao Pessoa and all branches in Brazil.
Guimaræs, Ernesto & Cia. ..	Rua Cidade de Toledo 23, Santos.
Hansen, Alfred & Cia.	Rua da Alfandega 107, Rio de Janeiro.
Hasenclever & Cia.	Avenida Rio Branco 69-77, Rio de Janeiro, and all branches in Brazil.
Heidelman & Co.	Praca Antenor Navarro 35-50, Joao Pessoa Parahyba.
Hendler Walter & Cia.	Rua do Livramento 98, Recife, Pernambuco.
Hennig, Adolfo	Julio de Castilhos 220, Santa Cruz, Rio Grande do Sul.
Hennig, Arnaldo	Julio de Castilhos 220, Santa Cruz, Rio Grande do Sul.
Hennig, Ervino	Julio de Castilhos 220, Santa Cruz, Rio Grande do Sul.
Hennig, Irmaos	Julio de Castilhos 220, Santa Cruz, Rio Grande do Sul.
Holzgrefe & Cia.	Rua Portugal 27, Bahia.
Industria Typographia Italiana ..	Av. Apparicio Borges 131, Rio de Janeiro.
"Italcable", Comp. Italiana Dei Cavi Telegrafici Sottomarini S.A.	Rua Buenos Aires 44, Rio de Janeiro, and all branches in Brazil.
Italmar	Ave. Rio Branco 2-6, Rio de Janeiro and all branches in Brazil.
Jenner, Ernesto, & Cia.	Joao Pessoa and all branches in Brazil,
Jenner, Ernst	Joao Pessoa.
Junker & Ruh Ltda. Fogoes ..	Av. Jurucé 2, Sao Paulo.
Kores Ltda.	Alameda Santos 1362, Sao Paulo.
L.A.T.I., Linhas Aereas Transcontinentaes Italianas S.A.	Rua Mexico 90, Rio de Janeiro, and all branches in Brazil.
Leutzgen, Guilherme	Rua. B.S. Pedro. C.P. 75c, 2027, Sao Paulo.
Levier, Leo E.	Candelaria 74, Rio de Janeiro.
Lohmann, E. & Cia.	Travessa Padre Eutychio 59, Para.
Lohner, Casa, S.A.	Loja E. Escriptorio 133, Av. R. Branco, Rio de Janeiro and all branches in Brazil.
Lundgren. Alberto & Cia. Ltda. ..	Rua do Imperador 511, Recife, Pernambuco, and all branches in Brazil.
Lundgren, Arthur & Cia. Ltda. ..	Flores de Abreu 143, Sao Paulo, and all branches in Brazil.
Lundgren & Cia. Ltda.	Praca Capistrano de Abreu 74/76, Ceara.
Lundgren, Irmaos Ltda	Av. Marechal Floriano 118, Rio de Janeiro, and all branches in Brazil.
Mannesmann Soc. de Tubos, Ltda. ..	Rua General Camara 90, Rio de Janeiro.
Marelli, Motores S.A.	Rua Luiz de Camoes 22, Rio de Janeiro.
Martinelli, S.A.	Av. Rio Branco 26, Rio de Janeiro, and all branches in Brazil.

Brazil—*concld.*

"Merck" do Brasil S.A. Comp. Chimica.	Avenida Nilo Pecanha 155, Rio do Janeiro, and all branches in Brazil.
Motores Deutz, Otto Legitimo, Ltda., Soc.	Rua da Alfandega 116, Rio de Janeiro.
Muller, Peter	Rua Floriano Prixoto 6, Pernambuco.
Nitsche-Guenther-Busch do Brasil Ltda.	Avenida Rio Branco 122, Rio de Janeiro.
Noetzlin, Hans	Rua Portugal 9, Bahia.
Optica, Ltda., Soc.—Carl Zeiss— ..	Rua dos Benedictinos 21, Rio de Janeiro.
Orion S.A. Fabricas	Ramæs 13, rua Joaq Carlos. 91, Sao Paulo.
Osborne, Herbert	Avenida Pessoa Anta 73, Fortaleza Ceara.
Pareto, Carlo, & Cia.	Rua 1 de Marco 31, Rio de Janeiro.
Paulista, Cia. de Tecidos	Paulista and Rio Tinto.
Pernambuco Powder Factory S.A. ..	Av. Marquez de Olinda 104, Recife, Pernambuco.
Pneumaticos Continental do Brazil Ltda.	Rio de Janeiro.
Productos Bruschettini	Rua Senador Dantas 55, Rio de Janeiro.
Ranniger & Cia.	Bd. Castilhos Franca 73, Para.
Riedel, J.D.—E, de Haen & Cia. Ltda...	Travessa Santa Rita 24, Rio de Janeiro and at Sao Paulo.
Sapaco, S.A.	Sao Paulo and all branches in Brazil.
Schering S.A.	Rua Moræs Silva 43, Rio de Janeiro, and, Sao Paulo.
Schlupmann & Cia.	Parnahyba, Piauhy.
Schmid, A.	Ouvidor 164, Rio de Janeiro.
Schmuziger, Ltda., Soc. Industrial & Commercial.	Rua Benjamin Constant 147, Sao Paulo and at Rua Da Candelaria 78, Rio de Janeiro.
Semper & Cia.	Rura Marechal Deodoro 172, Manaos.
Sidapar (Usina Siderurgica e Laminadors N.S. Aparecida S.A.).	Rua da Quinta 71, Sao Paulo.
Sinner & Cia.	Av. Venezuela 43, Rio de Janeiro.
Spredtke, Johannes H.P.	Rua Portugal 27, Bahia.
Stahlunion Ltda.	Rua Candelaria 53, Rio de Janeiro, and at Sen de Queiroj, 76, Sao Paulo.
Stark & Co. (Succs. to Hans Rieper & Cia.)	Rua Portugal 24, Bahia.
Steffen, Arnold & Cia. ...	Rua Portugal 9, Bahia.
Stoltz, Hermann & Cia. ..	Avenida Rio Branco 66/74, Rio de Janiero, and all branches in Brazil.
Valente, Agostino Cesare	Rua Sanador Dantas 55, Rio de Janiero.
Vianna, Braga & Cia.	Rua Conselheiro Dantas 35, Salvador, Bahia.
Wagner, Gunther, Ltda. Fabrica ..	Mello Souza 86, Rio de Janeiro.
Waste Export Ltda. [Residuos Algodoeira Ltda.).	Rua Sao Bento 290, Sao Paulo.
Wille, Theodor & Cia. Ltda. ..	Av. Rio Branco 79—81, Rio de Janeiro, and all branches in Brazil.
Zeiss, Carl (Soc. Optica Ltda.) ..	Rua dos Benedictinos 21, Rio de Janeiro, and all branches in Brazil.

Bulgaria.

"A.E.G." Bulgarian Electrical Co. Ltd.	Alexander 1, No. 1, Sofia.
"Agefa" Lt.	Rue Pirot 9, Sofia.
Austro-Bulgarian Tobacco Co., Ltd. ..	20 April No. 13, Sofia.
"Auto Union" Agency ...	Moskovska, 3 Sofia.
Banca Commerciale Italiana e Bulgara (Italo-Bulgarian Commercial Bank Co. Ltd.).	Rue Leghe 2, Sofia.
Barouch, Vitali A.	Serdica 3, Sofia.
Baumann K. & Sons ..	Rue Exarch Iossef 49, Sofia.
"Bavarian-Lloyd" Shipping Co., Ltd...	Aksakoff 5, Sofia.
"Bayer" Farma Co. Ltd. ..	Balkan Building, Dondoukoff 51, Sofia.
"Bicks, Ales	Dondoukoff 76, Sofia.
Buchner, George Baucevitch ..	Rue Moskovska 3, Sofia.
"Bulgaria" S.A.	Rue Legue 10, Sofia.

Bulgaria—*concld.*

Bulgarian Ferro-Chemie Co. Ltd. ..	Ul Graff Ignatieff 12, Sofia.
"Bulgarian Fiat" Motor Car Co., Ltd.	Pondoukoff 63, Sofia.
Bulgarian Tube Industry Co., Ltd. ..	Slaveikoff 9, Sofia.
Chiari, Giovanni	Gourko 12, Sofia.
Deutsche Levant Linie Agency (Tchernomorsko Parakhoduo Agenzia A.D.).	Bourgas.
Deutsche Luft Hansa Agency ..	Levski, 1, Sofia.
Dimanowi Brothers ..	Lermontoff 4, Bourgas and all branches in Bulgaria.
"Dinamika" Co., Ltd. ..	Moskovska, 7, Sofia.
Doutcheffski, Boris ..	Gladstone St. 57, and Dondoukoll 30, Sofia.
Drustvo Za Prodeshba Na Germanski Anilinovi Boi (Company for the sale of German Aniline Dyes).	Dondoukoff 51, Sofia.
"Elin" S.A. d'industrie electrique ..	Rue Solun, 13, Sofia.
"Erz" Mining Co., Ltd. ..	Dondoukoff 6, Sofia.
"Europa," Societe ..	Rue Exarch Iossex, 19, Sofia.
German State Railways, Agency of the ..	Tzar Osvoboditel, Sofia.
"Geveko" Co., Ltd. ..	Ul Rakovski 149, Sofia.
"Giaga" Co., Ltd. ..	Maria Louisa 44, Sofia.
"Glarus," Ltd. ..	Rue Graf Ignatieff, 5, Sofia.
Gluck, Paul ..	Tsar Krum St. 3A, Sofia.
"Gunter Wagner" Co., Ltd. ..	Tzar Simeon. 172, Sofia.
Havel, Franz ..	Dondoukoff 23, Sofia.
"Kanaist" Co., Ltd. ..	Maria Louisa, 55, Sofia.
Kreditbank (Kreditna Banka) ..	Ul. Alexander 16, Sofia, and branches in Bulgaria.
Mass, Societe ...	Tsar Boris 109, Sofia, and at Varna.
Marathon-Stomana ..	Maskovska 7, Sofia.
Moerk & Co. ..	Rue Oborishte 4, Sofia.
Musti, Tullio ..	Maria Louisa 49, Sofia.
Naudasher, Edward ..	Rue Oborishte 94, Sofia.
Olgart, Oswald & Co. ..	Rue Arda 4, Sofia.
"Reemstma" Export and Revision Bureau der Firma H. F. and Ph. F. Reemstma. ..	Moskovska 7, Sofia.
Rieper, Wilhelm	Tsar Osvoboditel 17, Sofia.
"Sabif" Co., Ltd.	Alaben 35. Sofia.
Schenker & Co., Bulgarian International Transport Co., Ltd.	Leghe, 4, Sofia.
Schildbauer P. & Co., Ltd.	Gourko, 4, Sofia.
Schneider, Gustav	Serdika 2, Sofia.
Schuebel, Rudolf	Rue Pirot 9, Sofia, and Ouspenska 21, Bourgas.
Seidlitz, B., & Son	"Helios" Works, Ploshtad Slaveikoff 9, Sofia.
"Siemens" Bulgarian Electrical Co., Ltd.	Tzaritza, Ioanna 25, Sofia.
Siemens Co., Ltd. ..	Technical Bureau, Dorostol, and Lulin, Sofia.
Skoda Pilcik	Sofia.
"Soya" for the production and export of Oleaginous Seeds Co., Ltd.	Aksakoff, 5, Sofia.
Stickstoffe Kali Syndikat ..	Balkan Building, Dondoukoff 51, Sofia.
Stomana Co. Ltd.	Veslетz 24, Sofia.
Styria-Stomana Co. Ltd. ..	Iskr 21, Sofia.
Tchernomorsko Parakhodno Agenzia A.D. (Schwarzmeer Schiffahrtsagentur A.G.)	Bourgas and Varna.
Tramsen, G. & Sons ..	Rue Exarch Iossef, No. 31, Sofia.
Von Heringen, Wilhelm	6th September, Sofia.
Von Seydlitz, Baron Heinrich ...	La Chaussee de Gorna Bania, nr. Sofia.
"Zinida" Co., Ltd.	Europe Building, Alaben St., Sofia.

Chile.

A.E.G. Cia. Sudamerikana de Electricidad	Bandera 581, Santiago.
Alemana de Vapores Kosmos, Cia. ..	Valparaiso.
Anilinas y Productos Quimicos Soc. Ltda. Cia. Generale de.	Santiago.

Chile—*concld.*

Banco Aleman Transatlantico (Deutsche Uberseeische Bank).	Valparaiso and all branches in Chile.
Banco Germanico de la America del Sud (Deutsch-Südamerikanische Bank).	Santiago and Valparaiso.
Banque Francaise et Italienne pour l' Amérique du Sud S.A.	Santiago and all branches in Chile.
Block, Enrique	Bandera 547 and Casilla 457, Santiago.
Catecu S.A.	Peñaflor.
de la Ruelle, Jean Marie	Santiago.
Diaz Gonzalez, Alicia	Madrid 944, Santiago.
Doebbel, Federico	Bandera 227 and Casilla 3671, Santiago.
Explotadora de Manganeso Soc. Ltda.	Nueva York 52, Santiago, and at Coquimbo.
Exportadora del Vinos del Llano de Maito, Ltda., Soc.	Santiago.
Ferrostaal G. m. b. H.	Santiago.
Gleisner, M. y Cia. Ltda.	B. Arana 402, Concepcion and Ave. B. O'Higgins 1395, Santiago.
Hagemann, Walter (Casa Alemana de Automobiles "Mercedes-Benz").	Monjitas 739, Santiago.
Hamburg-Amerika Linie	Agustinas 1086 Santiago and Valparaiso.
Hengel y Rau	Morande 617, Santiago.
Italcable	Santiago.
"Italmar", S. A. de Empresas Maritimas	Valparaiso and Santiago.
Kosmos Angencia Maritima	Agustinas 1086, Santiago, and Valparaiso.
Kulenkampff, Knoop & Co.	Plaza de la Constitucion, Santiago, and all branches in Chile.
La Quimica "Bayer" Weskott y Cia ..	Catedral 1312, Santiago.
Lacassie, P.	Bandera 765, Santiago.
Loch, P. & Co.	Santiago.
Luer, Paye y Cia.	San Antonio 172 Cas. 885, Santiago and all branches in Chile.
Mannesmann, Soc. Tubos, Ltd.	Santiago.
Martini y Rossi, S.A.	Santiago and all branches in Chile.
"Mercedes-Benz" Casa Alemana de Automobiles—Walter Hagemann—.	Monjitas 739, Santiago.
Merck Quimica Chilena Soc. Ltda. ..	Santiago.
Monguillo, Domingo	Iquique.
Monti y Cia.	Santiago and Valparaiso.
Muggli, José	Santiago,
Musso, Fernando y Cia.	Santa Rosa 3996, Santiago.
Osram Fabrica de Ampolletas Ltd. ..	Santiago.
Osterloh, O.	Prat 834, Valparaiso, and Bandera 75, Santiago.
Ottens, Rodolfo	Santiago.
Radios Telefunken	Santiago.
Reimers, A. Hugo	Madrid 944, Santiago.
Rensinghoff, Wilhelm y Cia. ..	Varas 350, Puerto Mouth.
Schaub, Juan M.	Huerfanos 972, Santiago.
Schering (Chile) Ltd.	Santiago.
Schreiterer, Julio	Hotel Cosmos, Punta Arenas.
Schulte, Siegfried	Agustinas 1185, Santiago.
Schulz-Hausman, V.	Valparaiso.
Schumacher, Carl, "Demag" Ing.	Nueva York 52, and Casilla 1093, Santiago.
Sedylan, Casa	Viel 1896, Santiago.
Siemens Schuckert Ltda.	Valparaiso and all branches in Chile.
Staudt y Cia. Ltda.	Valparaiso and all branches in Chile.
Sudamerikana de Electricidad A.E.G. Cia.	Bandera 581, Santiago.
Transportes Maritimos, Cia. de	Valparaiso and Santiago.
Unitas Chileana S.A. Comerciale y Fananciera.	Morande 672, Santiago.
Vorwerk & Co.	Valparaiso and Santiago.
Wagner, Chadwick y Cia. Ltda. ..	Agustinas 925, Op 401 and Casilla 2607, Santiago, and all branches in Chile.
Walter, Konrad Kadelbach ..	Nueva York 52, Santiago, and at Coquimbo.

China.

A.E.G. China El ctric Co. ...	267, Kiangse Road, Shanghai and all branches in China.
Agfa China Co. (Otto & Co.) ..	261, Szechuen Road, Shanghai.
Anz, O.H. & Co.	Chefoo.
Aziatische Handelmij voor Meststoffen N.V.	Shanghai and all branches in China.
Bata Shoe Co., Ltd.	715, Nanking Road, Shanghai, and all branches in China.
Bata Shoe Co., Ltd. ...	Harbin (Manchuria).
Bayer Pharma Co.	138, Kiangsee Road, Shanghai, and all branches in China.
Becker & Co. (Goshi Kaisha Becker Shokai).	Mukden (Manchuria).
Behn Meyer China Co, Ltd. ..	356, Peking Road, Shanghai.
Beiersdorff & Co., A. G. ...	346, Szechuen Road (Chase Bank Bldg.). Shanghai.
Bohler Bros. & Co., Ltd. ...	2, Peking Road, Shanghai.
Boysen	Shanghai.
Caprino, P. & Co.	14, Victoria Terrace, Tientsin.
Carlowitz & Co.	670, Szechuen Road, Shanghai, and all branches in China.
Carlowitz & Co.	Mukden and all branches in Manchuria.
Chien Hsin Engineering Co., G.m.b.H. ..	138, Kiangse Road, Shanghai, and all branches in China.
China Export-Import & Bank Co., A.G. (Ltd.)	136-8, Kiangse Road, Shanghai, and all branches in China.
China Export-Import & Bank Co., Ltd.	Harbin (Manchuria).
Chinese Italian Navigation Co., Ltd. (Campagnia Italiana di Navigazione S.A.I.)	93, Canton Road, Shanghai.
Clerici, Bedoni & Co., S.A.	107, Museum Road, Shanghai.
Coutinho Caro & Co.	2, Peking Road, Shanghai.
Dau, Hugo & Co.	Teintsin.
"Defag" Deutsche Farben Handelsgesellschaft (Waibel & Co.)	261, Szechuen Road, Shanghai, and all branches in China.
"Defag" Waibel & Co.—Deutsche Farben Handelsgesellschaft—	P. O. Box, 18, Ta Pei Men Li, Mukden (Manchuria).
Demag, A. G. (Duisburg)	451, Kiangse Road, Shanghai.
Deutsch-Asiatische Bank	85, Kiukiang Road, Shanghai, and all branches in China.
Deutsche Farben Handelsgesellschaft ("Defag", Waibel & Co.).	P. O. Box 18, Ta Pei Men Li, Mukden (Manchuria).
Deutsche Gold-und-Silber Scheidenstalt (vormals Rossler).	133, Yuen Ming Yuen Road, Shanghai.
Deutsche Handels A. G. ..	Hankow.
Deutsche Lufthansa A. E. (Vertretung China).	Kunming.
Deutsche Stickstoff Handelsgesellschaft, Krauch & Co.	261, Szechuen Road, Shanghai, and all branches in China.
Deutsches Nachrichten Buero ..	75, Canton Road, Shanghai, and all branches in China.
Doitsu Seiko Kabushiki Kaisha	Mukden and Hsinkiang (Manchuria).
Eickhoff & Co.	20, Canton Road, Shanghai.
Ferrostaal A.G. (Essen)	30, Foochow Road (Hongkong Bank Bldg. 252-4), Shanghai, and all branches in China.
Fiat S.A.	Bank Bldg., 12, The Bund, Shanghai.
Fuhrmeister & Co.	66, Museum Road, Shanghai, and all branches in China.
Fumagalli, C. & Gironi	452, Kiangse Road, Shanghai.
German China Shippers (Schuster, Nimphius & Co.).	20, Canton Road, Shanghai.
German Forwarding & Stevedoring Co.	20, Canton Road, Shanghai.
German State Railways Travel Office ..	97, Jinkee Road, Shanghai.
Glathe & Witt	410, Szechuen Road, Shanghai.
Gleue, Adolf & Co.	Tientsin.
Grotjahn & Co.	2, Peking Road, Shanghai, and all branches in China.

China—*contd.*

Gutehoffnungshuette Oberhausen A.G. ..	110, Szechuen Road, Shanghai.
Haeusing, W.	133, Yuen Ming Yuen Road, Shanghai.
Hamburg-Amerika Linie	20, Canton Road, Shanghai, and all branches in China.
"Hapro" Handelsgesellschaft fuer Industrielle Produkte m.b.H. ..	Chungking.
Hinkel, W. Carl	128, Museum Road Shanghai.
Hsing Hua Trading Co.	Chefoo.
Huelsemann, M. R.	Shanghai.
Huepeden & Co.	133, Yuen Ming Yuen Road, Shanghai.
Illies & Co	Peking.
Illies, C. & Co.	Mukden and Hsinking (Manchuria).
Italian Bank for China	186, Kiukiang Road, Shanghai.
Italian Government Tourist Bureau ..	26, The Bund, Shanghai.
Italiana d'Estremo Oriente, Cia. ..	20, Kiukiang Road, Shanghai.
Italrayon S.A.I.	109-111, Wayfoong Ho, 220, Szechuen Road, Shanghai.
Jann & Co.	133, Yuen Ming Yuen Road, Shanghai.
Klingelnberg & Wieder	133, Yuen Ming Yuen Road, Shanghai.
Kodai Yoko	Hamilton House, Kiangse Road, Shanghai.
Koreska, W.	133, Yuen Ming Yuen Road, Shanghai.
Krauch & Co.—Deutsche Stickstoff Handelsgesellschaft—	261, Szechuen Road, Shanghai, and all branches in China.
Krause, Ernst & Co.	227, Hamilton House, Shanghai.
Kunst & Albers	Mukden (Manchuria).
Kunst & Albers	110, Szechuen Road, Shanghai, and all branches in China.
Lee's General Store (Aug. Michels) ..	Tientsin, Tsinan, and Peking.
Leipzig Fair, China Office	97, Jinkee Road, Shanghai and at Tientsin.
Leybold Shokwan Kabushiki Kaisha, L.	Mukden and Hsinking (Manchuria).
Lloyd Triestino	26, The Bund, Shanghai.
Lubecker Maschinenbau Gesellschaft ..	451, Kiangse Road, Shanghai.
M.A.N. Works, China Branch (Maschinenfabrik Augsburg-Nuernberg).	110, Szechuen Road, Shanghai.
Mannesmannroehren-Werke A.G. Komotau (China Branch).	415, Kiangse Road, Shanghai.
Mee-Yeh Handels Compagnie ..	137, Canton Road, Shanghai, and at Hankow.
Melchers & Co.	210-4, Kiukiang Road, Shanghai, and all branches in China.
Merck, E., Chemical Co., Ltd. ..	668, Szechuen Road, Shanghai.
"Miag" Muehlenbau und Industrie A.G. (Braunoschweig).	226, Rte. Ghisi, Shanghai.
Michels, Aug.	Tientsin and Tsinan.
National Motors Co.	Corner of Meadows and Taku Roads Tientsin.
Niggemann, W. & Co.	Chefoo, Harbin, and Wei Hai Wei.
Noessler, Max & Co. G.m.b.H. ..	331, Kiangse Road, Shanghai.
Norddeutscher Lloyd, Bremen ..	210, Kiukiang Road, Shanghai and at Tientsin.
Odeon China Co.	Shanghai.
Orenstein & Koppel A. G. ..	451, Kiangse Road, Shanghai.
Ostasiatischer Lloyd	20, Canton Road, Shanghai.
Otto & Co.—Agfa China Co.— ..	261, Szechuen Road, Shanghai.
Pezzini, P. & Co.	13-14, Italian Bund, Tientsin.
Poggensee, Christian (Hamburg) ..	255, Peking Road, Shanghai.
Poldi Steel Works (China Branch) ..	451, Kiangse Road, Shanghai.
Poldi Steel Works, The ..	Mukden (Manchuria).
Produce Supply Co.	Chefoo.
Produkten Export Gesellschaft ..	Chefoo.
Rehfus, W. F.	12, The Bund, Shanghai.
Reuter Brockelmann & Co.	452, Kiangse Road, Shanghai, and all branches in China.
Rheinmetall Borsig	704, Hamilton House, Shanghai.
Rickmers Linie	620, Szechuen Road, Shanghai.
Roechlingstahl China G.m.b.H. ..	110, Szechuen Road, Shanghai, and at Hankow.

China—*contd.*

Rohde & Co.	150, Kiukiang Road, Shanghai, and at Hankow.
Schering, Ltd.	133, Yuen Ming Yuen Road, Shanghai.
Schlieper, Carl	136, Kiangse Road, Shanghai.
Schmidt & Co., Ltd.	346, Szechuen Road, Shanghai, and all branches in China.
Schmidt Shoten, Ltd., Kabushiki Kaisha	Mukden, Hsinking and Harbin (Manchuria).
Schnabel, Gaumer & Co.	346, Szechuen Road, Shanghai, and at Hankow.
Schoeller-Bleckmann Steel Works, Ltd. (Vienna).	138, Kiangse Road, Shanghai.
Scholler Bleckmann Phönix Seiko Gomei Kaisha.	Mukden (Manchuria).
Schuster, Nimphius & Co.—German China Shippers.	20, Canton Road, Shanghai.
Siemens China Co.	233, Nanking Road, Shanghai, and all branches in China.
Siemssen & Co.	451, Kiangse Road, Shanghai, and all branches in China.
Stahl Union Export, G.m.b.H. ..	Tientsin.
Steel Union China Co.	233, Nanking Road, Shanghai.
Studt & Co.	Canton and Kunming.
Telefunken East Asiatic Wireless Telegraph Co.	233, Nanking Road, Shanghai.
Tientsin Forwarding & Commission Agency.	13-14, Italian Bund, Tientsin.
Transocean News Service	34, Avenue Edward VII, Shanghai, and all branches in China.
United Upper Silesian Iron Works (Vereinigte Oberschlesische Huettenwerke, A. G. Gleiwitz).	89, Foochow Road, Shanghai.
Van Reekum Paper Company (Shanghai), Ltd.	346, Szechuen Road, Shanghai.
Waetcke, H. M. W.	110, Hankow Road, Shanghai.
Wagner, Günther (Pelikan Werke, Hanover).	452, Kiangse Road, Shanghai.
Waibel & Co.—" Defag " Deutsche Farben Handelsgesellschaft—	261, Szechuen Road, Shanghai, and all branches in China.
Wolff, Otto Koeln (Far Eastern Branch)	511, Hamilton House, Shanghai, and all branches in China.
Wolter, Carl & Co. (Gomei Kaisha) ..	Mukden (Manchuria).
Yamatake & Co.	Mukden, and all branches in Manchuria.

Colombia.

A. E. G. Electrotecnica, A. G. ..	P. O. Box No. 203, Bogota, and all branches in Colombia.
Almacen Sanitas Gerberth & Hering ..	Carrera 8, 15-93, Bogota.
Anilinas Alemanas Ltda. Cia. ..	Calle 13, 12-82, Bogota.
Aschner, Carlos	Calle, 12, 10-43, Bogota, and all branches in Colombia.
Banque Francaise et Italienne pour L'Amérique du Sud S.A.	Bogota, and all branches in Colombia.
Baron, A.—Union Industrial, S.A.— ..	(P.O. Box 706) Camino las Flores, Barranquilla.
Barth, Erich	Calle 10, Norte, 11-31, Cali.
Barth, Teodoro C	Calle 12, 1-12 Cali.
Da Deppo, Gino	Carrera 8, No. 13-37, Bogota.
Faillace Hermanos	Grunwado 580, Bogota.
Fuhrhop, Fritz & Co.	20, de Julio, Paseo Colon, Barranquilla.
Gerberth, Guillermo & Cia	Carrera 8, 15-86, Bogota.
Hagelstein, Dr.—Siemens Reiniger Werke—	Carrera 10, No. 12-49 Bogota.
Hamburg Amerika Linie	Bogota.
Harders, H. J.	P.O.Box 90, Bogota.
Hauss, C. M.	Manizales.

Colombia—*concld.*

Helda, Almacenes, S. L.	Barranquilla, and all branches in Colombia.
Herrera, Pedro	Carrera 10, No. 12-49, Bogota.
Holzman, Philipp—Siemens Bauunion Ltda.—	Ed. Banco Aleman Antioqueno, No. 401, Bogota.
Lange, Hans	R. 12, Monte Alegre, Cali.
Laumayer, A. & Cia	Ed. Teodosio Moreno, Bogota, and all branches in Colombia.
Mellenthin & Cia	Girardot, Colombia.
Merck, E.	P. O. Box 1302, Bogota.
Nebiolo, S.A.	Calle 12, No. 4-88, Bogota.
Pruter, Heinz	Calle 13, 5-59, Cali.
Puttfarcken & Co.	Calle 13, 5-59, Cali.
Puttfarcken, Juan	Calle 13, 5-59, Cali.
Quimica "Bayer" Weskott y Cia. ..	P.O. Box No. 301, Bogota and all branches in Colombia.
Quimica Schering Colombiana, S.A. ..	P. O. Box 147, Bogota.
Roesler, Herbert E.	Medellin.
Schulte G. & Cia	Carrera 10, No. 13-60, Bogota, and San, Blaz Progreso, Barranquilla.
Siemens Bauunion Ltda. (Philipp Holzman).	Ed. Banco Aleman Antioqueno No. 401, Bogota.
Siemens and Halske A. G.	Calle 12, No. 10-43, Bogota.
Siemens Reiniger Werke (Dr. Hagelstein)	Carrera 10, No. 12-49, Bogota.
Siemens Schuckert A.G.	Calle 12, No. 10-43, Bogota.
Transmares, S.A.	Buenaventura, and all branches in Colombia.
Union Industrial S.A. (A Baron) ..	(P. O. Box No. 706) Camino las Flores, Barranquilla.
Weiser, Dr. & Hering Suc.	(P. O. Box No. 1492) Almacen Lindner, Bogota.

Costa Rica.

Agfa	San José.
Agrícola de Turrialba, Cia	San José.
Bayer, Karl A.	San José.
Bayer-Meister-Lucius.	San José.
Behnke, Walter	San José.
Classen & Co.	San José.
Corvetti, Dr. Jose	San José.
Delcorre, Rafael	San José.
Dyes, H. O. & Co.	San José.
Feoli & Co. S.A.	San José.
Feoli, N. y Hijos	San José.
Grosser, Erwin..	San José.
Hapag-Lloyd Steamship Lines ..	San José.
Henkel, Juan	San José.
Hering & Schoenfeld	San José.
Hubbe Hijos	San José.
Kitzing Karl	San José.
Kitzing & Steinvorth	San José.
Kuohr, Herbert	San José.
Lehmann & Co.	San José.
Miller, Hermanos	San José.
Niehaus, Guillermo & Co.	San José
Quimica Schering S.A.	San José and Limon.
Reimers, Fritz & Co.	San José
Rimolo, Hermanos	San José
Scalera, Michæl	San José
Schell, Albert	San José
Sottenis, Giuseppe	San José
Steinvorth, Gerhard	San José
Von Heymann, H. & Co.	San José
Von Schroter, Guido	San José
Wunder, Kurt (Wunder-Nordhausen) ..	San José
Zeuner, Fritz	San José

Cuba.

Ackermann, G. W.	Muralla, 474, Havana.
Adrian, S. L. y Co.	Consulado 107, Havana.

Costa Rica—*concld.*

Berndes, Chas. E. y Cia.	Rep. del Brasil 112, Havana.
Bodewing, Karl & Co.	Comisiones Lonja 431, Havana.
Bohmer, Carlos	Aguiar 574, Havana.
Bona, A. & Co.	Empedrado 154, Havana.
Chojnowski, Clemens	Apartado 505, Muralla 91, Altos, Havana.
Clasing, Luis	Edificio Hotel Plaza, Havana.
Cubana de Tejidos Fabrica ..	Muralla 474, Havana.
Eliakim & Amran	Edificio Prieto 300, Havana.
Eppinger, Albert	Avenida de Belgica 568, Havana.
Exportadora Nacional de Cuba Comp. ..	Aguiar 609, Havana.
Friedrich, George H.	Aguiar 609, Havana.
Juedicke, Ernest F.	Aguiar 609, Havana.
Kaupp, Arturo	Joy Neptuno 204, Havana.
Kolbert, German y Co.	Rep. del Brasil 405, Havana.
Luhn, Enrique	Muralla 471, Havana.
Luttich, Herman	Calle F. 303, Havana.
Machinery & Chemical Supply Co. Inc. (Compania Suministradora de Maquinarias y Productos Quimicos).	Avenida de Belgica 568, Havana.
Merck, E...	Manzana de Gomez 547, Havana.
Munch, Hans	Manzana de Gomez 547, Havana.
Naviera y Comercial S.A., Comp. ..	(P. O. Box 1986) Aguiar 411, Havana.
Pinks & Loredo	Amistad 415, Havana.
Productos Quimicos Schering—Schering & Cia. A.G.—	Linea 552, Vedado, Havana.
Proveedora Maritima S.A., Comp. ..	R. del Brasil 113, Havana.
Roemer, Hans & Co.	Aguiar 574, Havana.
Samson, Ernesto	Cristo 16, Havana.
Schering & Cia. A.G.—Productos Quimicos Schering—.	Linea 552, Vedado, Havana.
Von Uslar, Armin	Obispo 258, Havana.
Will, R. A.	Rep. del Brasil 112, Havana.

Dominican Republic.

Antillana Agencia (H. Barkhausen) ..	Apartado 664, Ciudad Trujillo.
Barkhausen, H.—Agencia Antillana—..	Apartado 664, Ciudad Trujillo.
Bodden, Cesar A...	Calle Isabel La Catolica 40, Ciudad Trujillo.
Comercial C. por.A. Compania ..	Monte Cristi.
Hertel, Carl	Ciudad Trujillo.
Martinez, F. Lefeld	c/o Agencia Antillana (H. Barkhausen), Apartado, 664, Ciudad Trujillo.
Ultramar Comercial E. Por A. ..	Ciudad Trujillo.
Weisgerber, Erwin ..	Ciudad Trujillo.

Ecuador.

Alcivar Destruge, Alberto	Quito.
Alemana de Agencias, Compania (A. Pance).	Guayaquil.
Almeida, Lucindo ..	Quito.
Alvarado R., Luis A.	Calle Panama 800/802, P. O. Box 847, Guayaquil.
Banco Italiano S.A.	Guayaquil and Manta.
Bruckmann, L. E. & Co.	Guayaquil and Manta.
Duffer, E.	Esmeraldas.
Ecuapetrol Compania Petrolera y Commercial S.A.	Quito.
El Mercurio	Cuenca.
Ferrostaal A.G.	Quito and Guayaquil.
Kläschen, C.	Manta.
Kruger, J. H.	Guayaquil.
Merchan, Nicanor	c/o El Mercurio, Cuenca.
Navarro Manuel	Quito.
Orantia, Luis	Quito.
Pance, A.—Alemana de Agencias, Compania—.	Guayaquil.
Ponto, B.	Bahia de Caraquez.
Saalman & Co.	Guayaquil.

Ecuador—concld.

Sedta, Soc. Ecuatoriana de Transportes Aereos.	Quito.
Stamer & Co.	Guayaquil.
Tagua, S.A. Casa	Manta, and all branches in Ecuador.
Voz Obrera	Quito.
Wolff, Otto	Guayaquil, and all branches in Ecuador.

Estonia.

Balti Lloyd	Pikk 62, Tallinn.
Bata Handels A/B	Tallinn, and all branches in Estonia.
Clayhills, Thomas & Sons	Olevimagi 14, Tallinn.
Eesti, Kivióli A/U	Shaleoil Works, Tallinn.
Rotermann, Chr. "Rotermann'i Tebased" A/S.	Tallinn.
Schenker & Co.	Rataskævu 22, Tallinn.
Siegel, Carl A/S	Lai, 27, Tallinn.
Siemens, Estnische Handels A.G.	Vabaduse Plats 7, Tallinn.
Stude, Oscar	Olevimagi 14, Tallinn.

Finland.

A.E.G. Elektriska A/B	Glogtan 3. Helsingfors.
Anilin, O/Y, A/B	Helsingfors.
Bata Handels A/B	Helsingfors, and all branches in Finland.
Feckler & Co., O/Y, A/B	Heikinkatu 20A, Helsingfors.
G.H.H. (Gutehoffnungshutte), O/Y, A/B.	Heikinkatu, Helsingfors.
Gadeke, Carl	Turku (Abo).
Hartkopp & Krüger	Bulevardie 2A, Helsingfors.
Koncentra, O/Y, A/B	Helsingfors.
Osram, O/Y, A/B	Helsingfors.
Reuter, A., Ingeniorbyra	Keskuskatu I, Helsingfors.
Schroder, O/Y/O, A/B	Keri kinaktu 12, Turku (Abo).
Siemens-Schuckert, Elektriska. A/B	Mikonkatu 11, Helsingfors.
Silvana, O/Y, A/B	Kasarmikatu 44, Helsingfors.
Varta, O/Y	Helsingfors.

Greece.

"Adriatica" Insurance Co.	Rue Hermou 1, Salonica.
Agfa Soc. Commerce de Produits Photographiques.	Emm Benaki 25B, Athens.
Ala Littoria, S.A.	Rue du Stade 2, Athens, and Rues Komnenon—Pandazidou Salonica.
Apostolides, Miltiades	P.O.B. 107, Athens.
Assicurazioni Generali Trieste	Rue Frangon 33, Salonica.
"Athanil" S.A. de Couleurs et de Produits Chimiques.	Filotheis St. 17, Athens.
Austro-Hellenic Tobacco, Co.	Rue Tsimisky 49, Salonica.
Avgherinos, S.	Patission St. 48, Athens.
Banca Commerciale Italiana e Greca	Rue Sophocles 2, Athens, and all branches in Greece.
Buchner Bancevitch A. G.	Rue Diocketiriou 5-7, Salonica.
Campbell, John Successor	alonica.
Camphausen	Sokrates Street 28, Athens.
Charalambous-Lykiardopoulos & Co.	Tera Odos, Athens.
Cit. Comp. Italiana Turismo	University St. 3, Athens, and Rue Koundouriotou 37, Salonica.
Citterich e Figli	Rue, Koundouriotou 37, Salonica.
Deutsche Griechische Wirtschaftvereinigung.	Rue Gennadiou 3, Athens.
Deutsche Luft-Hansa A.G.	Karageorge Serbia 54, Syntagma, Athens and Salonica.
Fahl, Jurgen W.	Rues Frangon—Dodecanesson, Salonica.
Fathina S.A.	Rue Magalou Alexandrou 5, Salonica.
Fiat Hellenic, S.A.	Stratigon Kondouli 1, Athens.
Fiume, S.A. di Assicurazioni e Reassicurazioni.	Rue Mitropoleos 13, Salonica.
Frege Kurt	Patras.
Gastaldi & Co.	Rue du Stade 60B, Athens.

Greece—*contd.*

Griechische Allgemeine Electricitats Ges. A. G.	Korai and Stadium Streets Athens.
Griechische Sachsenwerk A.G. ..	Patission St. 30, Athens.
Hadjimichaeli. P. ..	thens.
Haupt, Alfred ..	Patras.
Hellenique D'Ampoules Electriques, Societe.	Athens.
Hellenique Electrotechnique (Laxenberg) S.A.	Patission St. 30, Athens.
Hoefflinghaus & Geiger ..	Rue Vorreau 4, Athenr.
Italian Tobacco Monopoly ..	Rue Leondos Sophou 11, Salonica.
Koppler, Willy ..	Heyden St. 25, Athens.
Krupp (Hellas) S.A. ..	Rue du Stade 45, Athens.
Ley, Fritz ..	Alamantos St. 23, Athens.
Macris, Aristoteles	Stadium St. 45. Athens.
Papaconstantinou, Laganas & Co. ..	Stadium St. 45B, Athens.
Prospecting & Exploitation of Mines Ltd.	Korai St. 9, Athens.
Reemtsma Tobacco, Co. ..	Athens, and all branches in Greece.
Reichof, H.	Boulevard Diamantidou 59, Athens.
Rheinmetall-Borsige Soc. Hellenique de Commerce S.A.	Academy St. 11A, Athens.
Scheffel & Sc' midt A.G.	Rue Tsimisky 16, Salonica. and at Volo.
Schenker & Co. Ltd.	Athens and Salonica.
Siemens, Hellenic S.A. ..	Sophocles Street 7-9, Athens.
Slagdenhaoufen, G. ..	University Street 17, Athens.
Spercho Brothers ..	University Street 8, Athens.
Telefunken Radio S.A. ..	Bucharest Street, 13, Athens.
Von Kleve, Kurt ..	Boulevard Diamantidou 72, Athens, and Micrassiaton 43, Volo.
Weinberger & Paulmichl. ..	Athens.

Guatemala.

Buhl & Co.	Tumbador, and all branches in Guatemala.
"Cecilia" Ltda., Cia. Administradora	Quezaltenango, Guatemala City.
Gerlach & Co., Successors ..	Guatemala City.
Hastedt Diestel & Cia. ..	Guatemala City.
Hoepker, Henry (Palacio de Cristal) ..	Apartado 350, Guatemala City, and all branches in Guatemala.
Kaltwasser, Hermann y Compania ..	Guatemala City.
Nehlsen H.	Guatemala City.
Nottebohm, Hermanos	Guatemala City.
Nottebohm, Kurt & Co. ..	Calle Poniente 11, 6, Avenida 5, Guatemala City.
Padula, Francisco	Guatemala City.
Riege & Cia.	Guatemala City and Retalhuleu.
Viliardi, F. ..	Guatemala City.

Hayti.

Bata Shoe Co., Inc. ..	Port-au-Prince.
Commerciale et Industrielle d' Haiti Soc.	Port-au Prince.
Hamburg America S. S. Line ..	Port-au-Prince.
Hirsch & Lemke	Port-au-Prince.
Horn S.S. Line ..	Port-au-Prince.
Luders, Ernst ..	Port-au-Prince.
Reinbold & Co. ..	Port-au-Prince, and all branches in Hayti.
Rosenthal, A. ..	Cape Hayti.
Schutt, Otto & Co. ..	Cape Hayti.
Seidel, K. & Co. ..	Aux Cayes.
Teuchler, R. ..	Cape Hayti.
Wahl H. G. ..	Port-au-Prince.

Honduras.

Cornelsen, Nicolas	Tegucigalpa.
Doborow, Juan	Tegucigalpa.

Hungary.

A. E. G. Unio Magyar Villamossági Részvénytársaság (A.E.G. Union Ungarische Elektrizitatsaktiengesellschaft).	Rudolf-tér 5, Budapest.
" Agfaphoto " Fényképészeti Cikkek Eladási Részvénytársaság (" Agfaphoto " Verkaufsaktiengesellschaft für Photograpische Artikel).	Nàdor-utca 12, Budapest V.
Anglo-Danubian Lloyd	Hold-utca 21, Budapest V.
Anglo-Elementer V.A.G.	Balvany Ucca 8, Budapest.
Anker Allgemeine V.A.G.	Anker-koz 1, Budapest VI.
Assicurazioni Generali	Dorottya-utca 10/14, Budapest.
Astra Biztoasito r.t. (Astra Insurance Co. Ltd.)	Jòzsef nádor-tér 8, Budapest.
Badische Assekurang-Ges., Mannheim ..	Andrassy-utca 19, Budapest.
Beiersdorf Vegyeszeti Gyar r.t. ..	Komosy Ucca 14, Budapest XIV.
Berndorfi Fémárugyar Arthur Krupp r.t. (Berndorfer Metallwarenfabrik, Arthur Krupp A/G).	Váci-utca 4, Budapest IV.
" Büdanil " Festékeladási Részvénytársaság.	Nàdor-utca 12, Budapest V.
Burgmann Feodor K.F.T. ..	Kresz Geza-ucca 45, Budapest.
" Cikta " cipógyartási es kereskedelmi kft.	Ersekujvàr.
Continental Gumiáru Kereskedelmi K.F.T.	Budapest.
Corvin Aruház Részvénytársaság (Corvin Kaufhaus A/G).	Blaha Lujza-tér 1/3, Budapest VIII.
Csavar-és Kovácsarugyár, Brevillier es Tàrsa és Urbàn A.E. Fiai (Schrauben und Schmiedewarenfabriks A/G, Brevillier & Co. & A.E. Urban & Sohne).	Váci-ut 168, Budapest V.
Deichsel A. Magyar Aceldrot, Drotköel & Drotarugyar r. t. (Deichsel A. Ungarische Stahldraht und Drahtwarenfabriks A.G.).	Vilmos Csaszar-ut 1 5B, Miskolc.
Donau Allgemeine V.S.	Andrassy-utca 30, Budapest.
Elsö Magyar Betüöntöde r.t. (Erste Ungarische Schriftgiesserei A.G.).	Dessewffy-u 32, Budapest.
Erste Allgemeine Unfall u Schaden V. Ges.	Dorottya-utca 10, Budapest.
Erste Einbruch u Feuer V. Ges. ..	Sas-utca 22, Budapest V.
Erste Weiner Spingell-Glass ..	Sas-utca 22, Budapest.
Eternit Werke Ludwig Hatschek ..	Berlini Ter. 5, Budapest V.
Fattinger & Co., A.G. ..	Budapest.
Felmayer, István & Fiai, Kekfesto & Kartonnyomogyar r.t. (Felmayer, Stefan & Sohne, Blaufärberei und Kattundrucksfabrik A.G.).	Sas-u 24, Szekesfehervar.
Felten és Guilleaume Kàbel, Sodrony és Sodronykötelgyàr Részvénytàrsaság (Felten & Guilleaume Kabel-Draht und Draht seilfabrik Ungarische A/G).	Budafoki-ut 60, Budapest XI.
Fonciere Altalanos Biztosito Intezet ..	Sas-u 10/12, Budapest.
Freissler, Antal felvono & Gepgyar r.t. (Freissler, Anton Aufzüge & Maschinenfabriks A.G.)	Horn Ede-ucca 4, Budapest VI.
Groko Textil r.t.-Grohmann & Co. (Groko Textil A.G.)	Török Floris-ucca 116, Pestszenterzsebet.
Gutermann & Co.	Vilmos Csaszar-ut 15E, Budapest.
Hag Kave r.t. (Hag Kaffee A. G.) ..	Ranolder-ucca 21, Budapest IX.
Hazai Fésüsfonó és Szövögyàr Részvénytàrsaság (Väterländische Kammgarnspinnerei und Weberei A. G.)	Bàcsi-ut 8, Budapest V.

Hungary—*contd.*	
Horganyhengermü r.t. (Zinkwalzwerke A.G.).	Zrinyi-ucca 15, Vac.
Hutter & Schrantz A.G., Siebwaren und Filztuchfabriken.	Gyrömröi-ut 80, Budapest.
International Unfall V.A. Ges. ..	Erzsebet-ter. 9/10, Budapest.
Kàbelgyàr r.t (Kabelfabrik A.G.) ..	Fehérvári-ut. 120, Budapest XI.
Kispesti Selyemszövogyar Schiel Testverek r.t. (Kispester Seidenweberei Gebrüder Schiel A. G.).	Deak Ferenc-ucca 10, Budapest.
Kozepeuropai es Minerva Altalanos Biztosito r.t. (Central European & Minerva General Insurance Co., Ltd.).	Maria Valeria-utca 19, Budapest V.
Krause, Ernst & Co. A. G. ..	Erzsebet-körut 28, Budapest VII.
Kurz R. J. Gépüzem-és Egészségügyi Telepek Gyàra Magyarorszàgi Fiókja (Kurz A.G. Fabrik für Maschinelle und Gesundheitstechnische Anlagen, Filiale für Ungarn).	Ida-utca 2, Budapest.
Lady Illatszeripari r.t. (Lady Parfumerie Industrie A.G.).	Holgy-ucca 14, Budapest X.
Magneto Gepkereskedelmi es Müszaki r.t. (Magneto Maschinenhandels-und Technische A.G.).	Ostrom-u. 11, Budapest.
Magyar Femdobozmüvek r.t. (Ungarische Blechemballagen-Werke A.G.)	Kalvaria-ucca 55, Gyor.
Magyar Jeg-es Viszontbiztosito r.t. (Hungarian Hail & Re-insurance Co., Ltd.).	Maria Valeria-utca 19, Budapest V.
Magyar-Olasz Bank r.t. (Ungarisch Italienisch Bank A. G.)	Nador-u 16, Budapest.
Magyar Pharma Gyogyaru r.t. ..	Arany Janos-ucca 10, Budapest V.
Magyar Rabbethge & Giesecke Magtenyesztö r.t. (Ungarische Rabbethege & Giesecke Samenzucht A G.).	Nador-ucca 12, Budapest V.
Meinl Gyula Kàvebéhozatali Részvénytàrsasàg (Julius Meinl. Kaffeimport A./G.).	Istvàn-ut 23/25, Budapest.
Meray Motorkerekpargyar r.t. (Meray Motorradfabriks A.G.).	Lehel-ucca 10, Budapest VI.
Mercedes-Benz Antomobil r.t. ..	Csata-u. 29, Budapest VI.
Mercur Müszaki es Vegyipari r.t. (Mercur Technische und Chemische Industrie A. G.).	Illatos-u. 9, Budapest IX.
Ocean Megyar Bonzervgyares Kereskedelmi r.t. (Ocean Ungarische Konservenfabrik und Handels A.G.).	Vágány-u. 12, Budapest.
Orenstein & Koppel Magyar Részvénytàrsaság (Orenstein & Koppel Ungarische A.G.).	Vilmos csàszar-ut 31, Budapest VI.
Pamuttextil Muvek r.t. (Baumwolle Textilwerke A. G.).	Fehervari-ut 62, Budapest.
Papir es nyersfedell emezgyar r.t. (Papier u Rohpappenfabrik A.G.).	Horthy Miklos-ut 101, Pestszenterzsebet.
Pécsvidéki Kószénbànya Részvénytársaság (Pecser Regional Steinkohlenbergbau A.G.).	Rudolf Rakpart 5, Budapest V.
Petöhazi es Nagycenki Cukorgyarak r. t. (Petöhazer & Gross-Zinkendorfer Zuckerfabriken A.G.).	Petöahza, Sopron.
Polos-Sirius Muvek Akkumulator es Elemgyar r. t. (Polus-Sirius Werke Akkumulatoren u. Elementenfabrik A.G.).	Balvany-ucca 12, Budapest V.
Posnansky es Strelitz r. t. (Posnansky u. Strelitz A. G.).	Zsitvay Leo-ucca 13, Budapest V.
Providentia Biztosito r. t. (Providence Insurance Co. Ltd.).	Egyetem-utca 1, Budapest.
Riunione Adriatica di Sicurta ..	Erzebet-ter 9/10, Budapest.
Rudolf & Co. ..	Locsei-ut. 59, Budapest.

Hungary—*concld.*	
Rütgers Guido Fatelitö és Faburkoló r. t. (Rutgers Guido Holzimpragnierungs u Holzpflasterungs A. G.).	Soroksari-ut 39, Budapest IX.
Salzmann-féle Magyar Textilipar Részvénytársaság (Salzumann Ungarisches Textilwerk A.G.).	Báthory-u. 6, Budapest V.
Schenker és Tàrsai, Budapest, Nemzetkozi Szállitmányozási Részvénytársaság (Schenker & Co., Budapest, Internationale Speditions A.G.).	Nádor-utca 26, Budapest V.
Schüller es Tarsa r.t. ..	Rona-u. 95-97, Budapest.
Siemens-Reiniger Müvek Részvénytársaság Magyar (Ungarische Siemens-Reiniger-Werke A.G.).	Nagymezö-utca, 4, Budapest VI.
Siemens-Schuckert-Müvek Villamossági Részvénytársaság Magyar (Ungarische Siemens-Schuckert-Werke Elektrizitats A.G.).	Terézkörut 36, Budapest VI.
Singer Varrógép Részvénytársaság (Singer Nähmaschinen Aktiengesellschaft.	Ràkóczi-ut. 16, Budapest VII,
Soproni Fésüsfonalgyàr, Vöslaui Fésüsfonalgyàr Részvénytársaság (Soproner Kammgarnfabrik. Filiale de A.G. der Voslauer Kammgarnfabrik).	Sopron.
Soproni Szönyeg és Textilmüvek Reszvénytársaság, ezelött Haas Fülop es Fiai (Soproner Teppich and Textilwerke A.G., vormals Philipp Haas Sohne).	Zrinyi-utca 12, Budapest.
Stolzle C. Fiai (Stolzle's C. Sohne [Ungarishe A.G. Für Glaswaren).	Huba-ucca 10, Budapest IV.
Telefongyàr Részvénytársaság (Telefonfabrik Aktiengesellschaft).	Hungàri Közép-Körut 126/128, Budapest XIV.
Thiergärtner es Stöhr r. t. ..	Budafoki-ut. 9-11, Budapest.
Tolnai Textilmüvek r. t. (Tolnaer Textilwerke A.G.).	Szent Istvan-ter. 12, Budapest V.
"Tudor" Accumulatorgyar Részvénytársaság ("Tudor" Accumulatorenfabriks-Aktien-gesellschaft).	Vaci-ut. 137/139, Budapest VI.
Ujpesti Posztógyár r. t. (Ujpester Tuchfabrik A.G.).	Nador-ucca 18, Budapest.
Unitas Automobil r.t. (Unitas Automobil Industrie u. Handels A.G.).	Zapolya-ucca 13, Budapest V.
"Uwag" Magyar Szovogyar r. t. ("Uwag" Ungarische Weberei A. G.).	Werkerle Sandor-ucca 11, Budapest V.
Vasarugyar r. t. (Eisenwarenfabriks A.G.).	Vilmos Császár-ut 15B, Sopron VI.
Victoria zu Berlin Allg. V. A.G. ..	Karoly kiraly-ut. 25, Budapest.
Victoria Feuer V. A.G. ..	Harmincad-u. 3, Budapest.
Wechselseitge Brand-Schaden und Janus Weiner Allianz ..	Hold-utca 21, Budapest.
Wellner Alpacca r.t. ..	Maria Valeria-utca 10, Budapest.
Wurrtembergische Transport V. Ges. ..	Budapest.
Zagyvapalfalvai Uveggyar r. t. (Zagyvapalfalvaer Glasfabriks A.G.).	Andrassy-ut. 19, Budapest. Deak Ferenc-ucca 16-18, Budapest V.
Iceland.	
Einarsson, A., & Funk ..	Reykjavik.
Nora Magasin ..	Reykjavik.
Iran.	
A.E.G. ..	Tehran, and all branches in Iran.
Bayer & Co. ..	Tehran.
Ferrostahl & Co. ..	Tehran.
Hansa Line, D.D.G. ..	Tehran, and all branches in Iran.
Krupp & Co. ..	Tehran.
M.A.N. ..	Tehran.

Iran—concld.	
Schiffahrtskontor Fuer Iran G.m.b.H..	Tehran, and all branches in Iran.
Schluter, Edward ..	Tehran.
Schnell, Willy ..	Tehran.
Schunemann ..	Isfahan.
Siemens & Co. ..	Tehran.
Skoda-Iran, S. A. ..	Tehran.
Spiegel Erwin ..	Tehran.
Telefunken ..	Tehran.
Undeutsch, F., & Co. ..	Tehran, and all branches in Iran.
Weinzinger, Dr. Erich ..	Tehran.
Wolfinger, Carl ..	Tabriz.
Iraq.	
Banco di Roma ..	Al Rashid St., Bagdad.
Bata Shoe Co. ..	Bagdad.
Ezra E. Brothers ..	228/1, Al Rashid St., Bagdad.
Farraj, Artine J. ..	5A/176, Ras-el-Karya and 6/11 Karrada Sabaa Ksoor, Bagdad.
Gabbay, E. H. ..	228/1, Al Rashid St. Bagdad.
Gabbay, N. S. ..	228/1, Al Rashid St., Bagdad.
Iraq Trading Co. ..	228/1, Al Rashid St., Hagdad.
Japan.	
A.E.G. (Allgemeine Elektricitaets-Gesellschaft).	2, Ginza 2-chome, Kyobashi-ku, Tokyo.
Agfa Gomei Kaisha ..	10, Marunouchi 2-chome, Koji-machi-ku, Tokyo, and at Osaka.
Ahrens, H., & Co. Nachfolger (Gomei Kaisha H. Ahrens Keizokusha).	Yaesu Building, 6, Marunouchi 2-chome Tokyo, and all branches in Japan.
Asiatic Lumber Co. G.K. (Asia Mokuzai Goshi Kaisha).	P.O. Box 6, 32, Sakai-machi, Otaru.
Askania Kabushiki Kaisha ..	Sanwa Building 3, Gofukubashi, 1-chome Nihonbashi-ku, Tokyo.
Barth, J. ..	Takiyamacho Building, Kyobashi-ku, Tokyo.
Bastel, W. & Co. (Bastel Shokai Goshi Kaisha, W.).	83, Kyomachi, Kobe.
" Bayer " Yakuhin Gomei Kaisha ..	Yaesu Building, 6, Marunouchi 2-chome Koji-machi-ku, Tokyo, and all branches in Japan.
Becker and Co. (Goshi Kaisha Becker Shokai).	Oye Building, 9, Kinugasa-cho, Kita-ku Ossaka, and at Tokyo.
Bergmann & Co. (Goshi Kaisha Bergmann Shokai).	105, Hachimandori 3-chome, Fukiai-ku. Kobe, and Nagoya.
Boeckl, E., & Co.	87, Shimo Yamatedori 3-chome. Kobe.
Böhler Brothers & Co. (Böhler Keitei Goshi Kaisha).	11-3, Takaramachi, 2-chome, Kyobashi-ku, Tokyo, and all branches in Japan.
Chemia Uberseehandels Co. (Goshi Kaisha Chemia Boeki Shokai).	Roku roku Building, 1, Ginza Nishi 3-chome, Kyobashi-ku, Tokyo.
China Export-Import and Bank Co., Ltd.	Chiyoda Shoken Building, 2, Kyobashi 1-chome, Kyobashi-ku, Tokyo, and at Osaka.
Cording, Hans	Teikoku Seimei Building, Marunouchi 1-chome, Tokyo.
Cosmos Trading Co. (Cosmos Shoji K. K.)	16, Tosabori-dori 1-chome, Nishi-ku, Osaka.
Dai Nippon Kali Kabushiki Kaisha .	Teikoku Seimei Building, Marunouchi 1-chome, Tokyo.
Delacamp, Piper & Co. ..	1, Kaigandori, Kobe-ku, Kobe, and all branches in Japan.
Doitsu Seiko Kabushiki Kaisha ..	2, Marunouchi 3-chome, Tokyo, and all branches in Japan.
Doitsu Senryo Gomei Kaisha ..	37, Akashimachi, Kobe, and at Tokyo.
Elfeldt, Fritz	895, Higashi Magomemachi 2-chome, Omori-ku, Tokyo.
Enderlein, R.	P. O. Box 65 Central, 651, Osaka Building, 1, Sozecho, Kita-ku, Osaka.
Fokkes & Koch (Goshi Kaisha) .. .	14, Marunouchi 2-chome Kojimachi-k Tokyo.

Japan—*contd.*

Fritzke, Walter G.	P. O. Box 334 Central, T yo Tatemon' Building, 7, Gofukubashi 3-chome Nihonbashi-ku, Tokyo.
General Export Trading Co. (Goshi Kaisha) (formerly Edward M. Poons & Co.)	73/7, Isobe-dori, 4-chome, ukiai-ku, Kobe.
German State Railways Publicity Office (Reichsbahnzentrale fur den Deutschen Reiseverkehr).	196, Harajuku, 2-chome, Shibuyaku Tokyo, and at 42/1 Nishimachi, Kobe.
Goossens, Heinrich	612, Yusen Building, 20, Marunouchi Kojimachi-ku, Tokyo.
Hansawerke Far East	c/o J. Osawa and company Ltd., 54, Awajimachi, 4-chome, Higashi-ku, Osaka.
Helm Shokai, Gebrueder ..	61, Naniwamachi, Kobe, and Yokohama.
Holstein, C. & Co. Gomei Kaisha ..	6, Fushimimachi 2-chome, Higashi-ku, Osaka and all branches in Japan.
Holstein Shipping and Insurance Agencies Gomei Kaisha.	Room 603, Nippon Building, 79, Kyomachi, Kobe-ku, Kobe, and all branches in Japan.
Illies, C. & Co.	Teikoku Seimei Building, Marunouchi, Tokyo, and all branches in Japan.
Jensen, H. A.	Yokohama.
Kali Kagaku Goshi Kaisha ..	Teikoku Scimei Bldg., Marunouchi, Tokyo.
Kenzaisha Goshi Kaisha	Tokyo Tatemono Building, 7, Gofukubashi, 3-chome, Nihonbashi-ku, Tokyo, and Asahi Building, Nakanoshima 3-chome, Kita-ku, Osaka.
Klingelnberg Works, Japan Department..	4, Kobikicho, 2-chome, Kyobashi-ku, Tokyo.
Koishi Forwarding Company ..	59, Nihon Odori, Yokohama.
Koppers, H.G.m.b.H.	P. O. Box 302 Central, Kyodo Building, Sukiyabeshi, Kyobashi-ku, Tokyo.
Lemke, Dr. Walter	8, Marunouchi, 3-chome, Kojimachi-ku, Tokyo.
Leybold Shokwan Kabushiki Kaisha, L.	Tokyo Tatemono Building, 7, Gofukubashi 3-chome, Nihonbashi-ku, Tokyo, and all branches in Japan.
Mannesmann Rohrenwerke Dusseldorf (Japan Office).	Asahi Building, Nakanoshima 3-chome Kita-ku, Osaka.
Marugo Unsoton ..	13, Motohama-cho, 2-chome, Yokohama.
Marusan Unpan Goshi Kaisha ..	13, Motohama-cho, 2-chome, Yokohama.
Meer A. G., Maschine Fabrik ..	Asahi Building, Nakanoshima, 3-chome Kita-ku, Osaka.
Nippon Diesel Kogyo Kabushiki Kaisha (Japan Diesel Engineering Co., Ltd).	21, Mitsubishi Building, Marunouchi, Tokyo.
Nippon Flottmann Sha (Nihon Flottmann & Co.).	10, Marunouchi, 3-chome, Tokyo.
Nippon Kores Kabushiki Kaisha ..	377, Nozato-cho, Nishi-Yodogawa-ku, Osaka, and all branches in Japan.
Nippon Olympia Typewriting Co. ..	Kyobunkan Building, 2, Ginza, 4-chome, Kyobashi-ku, Tokyo, and all branches in Japan.
Nippon Schering Kabushiki Kaisha ..	83, Kyomachi, Kobe.
Okaya & Co., Ltd. ..	18, Nishinagahori, 1-chome, Kitadori, Nishi-ku, Osaka, and all branches in Japan.
Osawa, J., & Co., Ltd. ..	Kawara-machi, Higashu-iru, Sanjodori, Kyoto, and all branches in Japan.
Poggensee, Christian : Japan Branch ..	203, Crescent Building, 72, Kyomachi, Kobe.
Poldi Steel Works, The ..	7, Saiwaicho-dori, 2-chome, N shi-ku, Osaka, and all branches in Japan.
Ram, Karl ..	601, Osaka Gas Building, Hirano-machi, 5 chome, Higashi-ku, Osaka.

Japan—*concld.*

Raspe & Co. (Goshi Kaisha) ..	P. O. Box 63, 2, Hachiman-dori, 1-chome Fukiai-ku, Kobe, and at Sanwa Ginko Building, Gofukubashi 1-chome, Nihonbashi-ku, Tokyo.
Ratjen, Rudolph and Co. (Goshi Kaisha Rudolph Ratjen Shokai). ..	34, Kitamachi 6-chome, Aoyama, Akasaku-ku, Tokyo, and at Osaka.
Reichsverband der Deutschen Luftfahrt-Industrie. ..	21, Mitsubishi Building, 2, Marunouchi 3-chome, Kojimachi-ku, Tokyo.
Remy Steel Co.	8, Marunouchi, 3-chome, Tokyo, and 7, Harimamachi, (P. O. Box 183) Kobe.
Remy, Dr. Wilhelm	Teikoku Seimei Building, Marunouchi, 1-chome, Tokyo.
Rieckermann, Johs.	Kaigan Building, 10, Kaigan-dori, Kobe, and at Tokyo.
Roechling S eel Works	Saito Building, 7, Takaracho 3-chome, Kyobashi-ku, Tokyo, and all branches in Japan.
Rudolf and Co. (Goski Kaisha) ..	7, Nakadori, Marunouchi, Tokyo, and at Osaka.
Schmidt Shoten, Limited Kabushiki Kaisha ..	2, Muromachi, 3-chome, Nihonbashi-ku, Tokyo, and at Osaka.
Schmitz, P. and Co., Engineering Office (Goshi Kaisha P. Schmitz Kogyo Jimusho).	Room 501/513 Nippon Kaijo Building, Edobori Kamidori 1-chome, Nishi-ku, Osaka, and at Tokyo.
Schöller, Bleckmann, Phönix Seiko Gomei Kaisha.	Uchisaiwaicho, 2-chome, Kojimachi-ku Tokyo, and all branches in Japan.
Schutte, Alfred H.	305, Yaesu Building, 6, Marunouchi, 2-chome, Tokyo.
Sekiyoshi Gumi ..	Zeikan Konai, Shin Minatomachi, Kobe.
Siemens Schuckert Denki Kabushiki Kaisha.	2, Marunouchi, 3-chome, Tokyo, and at Osaka.
Standard Braid & Produce Co. of Japan (Dai-Ichi Boeki Goshi Kaisha).	6, Gokodori, 2-chome, Fukiai-ku, Kobe.
Styrian Steel Works, Ltd. (Japan Branch)	2, Echizenbori, 1-chome, Kyobashi-ku, Tokyo, and at Osaka.
Tomiya Shoten	202, Yamashitacho, Yokohama, and all branches in Japan.
Tomizo Shindo	Kobe.
Winckler & Co. (Goshi Kaisha) ..	5/7 Isobedori, 1-chome, Fukiai-ku, Kobe, and all branches in Japan.
Yamatake & Co.	305 Yaesu Building, 6, Marunouchi 2-chome, Kojimachi-ku, Takyo, and all branches in Japan.
Yuasa Brothers Company (Yuasa Keiti Shokai).	30 Akashicho (P. O. Box 279), Kobe.
Zeiss, Carl Kabushiki Kaisha ..	Yusen Building, 20, Marunouchi, Tokyo, and at Osaka.

Korea.

Schöller Bleckmann Phönix Seiko Gomei Kaisha.	Keijo.
Winckler & Co. (Goshi Kaisha) ..	Fusan.
Wolter, Carl & Co. (Gomei Kaisha) ..	4, Honmachi, 3-chome, Chemulpo (Jinsen).

Kwantung Leased Territory.

Anz., O. H., & Co.	P. O. Box 105, 212, Yamagata-dori, Dairen.
Bata Shoe Co., Ltd.	Dairen.
Böhler Brothers & Co. (Böhler Keitei Goshi Kaisha).	Dairen.
Carlowitz & Co.	49, Shikishima-cho, Dairen.
China Export-Import and Bank Co., Ltd.	Dairen.
Doitsu Seiko Kabushiki Kaisha ..	Dairen.
Illies, C., & Co.	Dairen.
Kunst and Albers	46, Higashi-koen-cho, Dairen.
Niggemann, W., & Co.	18, Yamagata-dori, Dairen.
Produce Supply Co.	Dairen.

Kwantung Leased Territory—*concld.*	
Produkten Export Gesellschaft ..	Dairen.
Ratjen, Rudolph and Co. ..	Dairen.
Schmidt Shoten, Ltd. (Kabushiki Kaisha)	Dairen and branches in Kwantung Lease Territory.
Schöller Bleckmann Phönix Seiko Gomei Kaisha.	Dairen.
Siemens-Schuckert Denki Kabushiki Kaisha.	Dairen.
Siemssen and Co. ..	Totaku Building, 2, Yamagatadori, Dairen.
Yamatake & Co. ..	Dairen.
Latvia.	
A. E. G. A/S	Riga.
Bata Handels A/B ..	Riga and all branches in Latvia.
Helmsing & Grimm ..	Pils iela 21, Riga.
Liepajas Banka A/S ..	Smitsn iela 23-25, Riga and Baznicas iela 3, Libau.
Lyra, Edgar & Co. ..	Riga.
Schenker & Co. ..	Riga.
Siemens, A/S ..	Riga.
Thalheim, Georg A/S ..	Riga.
Liberia.	
Anderson, J. N. ..	Cape Palmas.
Bryant, W. H. ..	Manrovia.
Jackson, S. S. ..	Grand Bassa and Marshall.
Jantzen, C. F. Wilhelm ..	Monrovia.
Maier & Jurgenmeyer ..	Grand Bassa, and River Cess, Monrovia.
Overbeck, G. ..	Cape Palmas, and all branches in Liberia.
West & Co., Ltd. ..	Monrovia, and all branches in Liberia.
Woermann, A., & Co. ..	Monrvia, and all branches in Liberia.
Lithuania.	
Hildebrand, Oscar ..	Miskogvé 18/A, Kaunas.
Jost, Karl ..	Duonelaicia gve 4, Kaunas.
Putrimas, Alexander ..	Lithuania.
Ringys Pranas and Nicholas Didziulis ..	Lithuania.
Salevskis, Martin ..	Lithuania.
Sommer, Richard ..	Lithuania.
Witkopp, Otto	Lithuania.
Mexico.	
A. E. G. Cia Mexicana de Electricidad S.A.	Av. 5 de Mayo No. 10, Mexico City.
Agencia Comercial y Maritima (Heynen Eversbusch & Co.)	Pasaje America 213, Mexico City, and all branches in Mexico.
Agencia International de Liberia y Publicaciones.	Av. Uruguay 10, Maxico City.
Agfa Foto (Union Quimica) S. A. ..	Mexico City.
Albert, Julio y Cia, Sucrs.—"La Gran Sederia".	16 de Septiembre No. 83 and 5 de Febrero No. 3, Mexico City.
Apolo (of Monterrey) Las Fabricas de ..	Av. Uruguay 42, Mexico City.
Bach y Dorsch, Sucs. ..	Apartado 412, Motolinia 20, Mexico City.
Banco Germanico de la America del Sud (Deutsch-Süd-amerikanische Bank).	Mexico City.
Baumgartner, Juan ..	Av. Uruguay 10, Mexico City.
Bayer, S.A. Casa ..	San Juan de Letran 24, Mexico City.
Beick Felix y Cia. ..	Av. F. I. Madero 39, Mexico City.
Boker, Casa—Ferretera Mexicana, S.A. Cia.	16 de Septiembre 60, Mexico City.
Clever y Lassman ..	Av. Uruguay 44, Mexico City.
Comisiones S. A. ..	Apartado Postal 429, Mexico City.
Deutsche Zeitung von Mexico ..	Mexico D. F.
"Diario de la Guerra" ..	Mexico D. F.
Equipos Para Oficinas, S.A. ..	Luis Moya No. 19, Mexico, D.F.
Exportadora & Importadora Cia. (formerly Cia. Exportadora de Productos Mexicanos).	Calle Dr. Mora 9-22, Mexico, D.F.
Ferretera Mexicana, S.A. Cia. (Casa Boker).	16 de Septiembre 60, Maxico City.

Mexico—*concld.*

Foto Mantel, (Rudolph Rudiger Sucs.) ..	Av. Venustiano Carranza 11, Mexico City and all branches in Mexico.
Friese, Bruno ..	Edificio Condesa V. 7, Mexico D. F.
General de Anilinas, S.A. Cia. ..	Av. Uruguay 54, Mexico City.
General Machinery & Supply Co. ..	Calle Diaz Miron 303 Ote, Apartado 258, Tampico.
Groth & Kuhlmann ..	Apartado 662, Mexico City.
Haas, Carlos ..	Edificio Siemens, Avenida Juarez 30, Apartado 2008, Mexico D.F.
Heynen Eversbusch & Co.—Agencia Comercial y Maritima—	Pasaje America 213, Mexico City, and all branches in Mexico.
"La Gran Sederia"—Julio Albert y Cia. Sucrs.—	16 de Septiembre No. 83 and 5 de Febrero No. 3, Mexico City.
"La Quimica Industrial Bayer-Meister-Lucius," Weskott & Cia.	Mexico City.
Mafisa, S.A. ..	Av. Uruguay 76, Mexico D.F.
Merck, Mexico S.A.	Mexico City.
Muller, Fritz	Calle Diaz Miron 303 Ote, Apartado 258, Tampico.
Orenstein & Koppel S.A.	Motolinia 20-504, Mexico City.
Plate, Soc. de Resp. Ltda. Casa ..	Apartado 955, Mexico City.
Quimica Schering Mexicana S.A. ..	Versalles 43, Mexico City.
Ramirez de Arellano & Cia. ..	Vera Cruz.
Roentsch, Pablo S.A.	Av. Uruguay 19, P.O.B. 38, Mexico City.
Rudiger, Rudolph ..	Av. Venustiano Carranza 11, Mexico City.
San Antonio Abad, S.A. Cia. Ind. de ..	Mexico City.
Siemens (Mexico) S.A.	Av. Juarez 30, Mexico City.
Sommer, Herrmann y Cia.	Palma 37, Mexico City.
Stein, Carlos y Cia.	5 de Febrero 174, Mexico City.
Tamm y Cia.	Uruguay 68, Mexico City.
Tecnica y Mercantil S.A. Cia. ..	Apartado 2487, Mexico D.F.
Telefunken S.A. ..	Mexico City.
Trapeha S.A.	Revillagigedo 6, Apartado Postal 2298, Mexico D. F.
Union Quimica S.A. ..	Mexico City.
Von Imhof, R.	Calle Dr. Mora 9/22, Mexico D.F.

Morocco.

Spanish Zone.

Alwin, Georg	Ave. Las Palmeras, "Chalet Latorre" Tetuan.
Carranza & Bernhardt, S.A. ..	Tetuan.
"Hisma", Ltda.	Tetuan.
Hispano-Marroqui de Transportes, Soc., Ltda.	Tetuan.
Kraemer, Eugen ..	Melilla.
"La Tecnica"	Calle General Prim, 12, Tetuan.
Paege Sandau, Fred	Apartado de Correos 98, Tetuan.
Renschhausen, A. & Co.	Tetuan and Larache.
Rödelheimer, H.	Kaa-el-Hafa, Tetuan.
Schultz, Wilhelm y Cia., Soc. Ltda. ..	Calle Falange de Marruecos, 19, Tetuan.
Wilmer, H. & O.	Calle O'Donnell, 12, Tetuan.

Tangier Zone.

Bata, Calzados S.A.	Rue de Fez, 68, Tangier.
Renschhausen, A. & Co.	Tangier.

Nicaragua.

Bahlcke, J. C.—Central American Trading Co.—	Managua.
Brigneti, Piero & Co.	Managua.
Caligaris, Leopoldino Viuda de (Massa de Angel Caligaris).	Managua.
Central American Trading Co. (J.C. Bahlcke).	Managua.
Danckers, Hugo ..	Managua.
Eitzen, Ulrico and Arnold, Otto ..	Managua.
Geer?, Casa	Managua.
Lang, Eugenio & Co., Ltd.	Managua.
Morlock, F.	Managua.

Nicaragua—*concld.*	
Palazio, E. & Co., Ltd.	Managua and Corinto.
Pentzke, Carlos	Managua.
Portocarrero, Julio	Bluefields.
Reyes y Martinez Cia. Ltda.	Managua.
Riguero, Manuel J. & Co. Ltda.	Managua.
Panama.	
Bata Shoe Co., Inc.	Panama City.
Capriles, Virgilio	Panama City.
Cerjack-Boyna, Eric	Panama City.
Hapag-Lloyd	Colon.
Heidelk, Hans	Panama City.
Hellinger, M. Sucesores	Panama City.
Jabs, Herbert	Panama City.
Kohpeke & Neumann Inc.	Panama City.
Lloyd-Triestino (Italian Line)	Cristobal Canal Zone.
Schering Kahlbaum A.G.	Panama City.
Schmidt, Walter	c/o Hapag-Lloyd Agency, Colon.
Paraguay.	
Banco Germanico de la America del Sud (Deutsch-Südamerikanische Bank).	Asuncion.
Ferreteria Alemana	Calle Catorce, Asuncion.
Ferreteria Universal	Calle Palma, Asuncion.
I.P.A., S.A.	Calle Palma, Asuncion.
Krauch, F. y Cia.	Calle Estella, Asuncion.
Reider, F. y Cia.	Calle Palma, Asuncion.
Rein, Frederico	Av. Colombia 1838, Asuncion.
Roehrig, Juan Federico	Asuncion.
Staudt y Cia.	Calle Catorce de Julio, Asuncion.
Zinnert, Otto y Cia.	Calle Palma, Asuncion.
Peru.	
Arana, Eduardo	Casilla 1353, Lima.
Banco Aleman Transatlantico (Deutsche Uberseeische Bank).	Arequipa and Lima.
Bayer, La Quimica, S.A.	Avenida Brasil 198, Lima.
Benavides & Cia.	Union 429, Lima.
Bodechtel, G.	Avenida Arequipa 325, Lima.
Colibri S.A.	Lima.
Dedering, Carl	Avenida de Los Incas 295, San Isidro, Lima.
Deutsche Lufthansa A.G. Peru	Lampa 587, Lima and all branches in Peru.
El Costurero	Ucayali 439, Lima.
Emmel Hnos., S.A.	Mercaderes 410, Arequipa.
Ferrostaal A.G. Essen	Edificio "La Auxiliar" 301, Lima.
Frank, W.	Casilla 177, Arequipa.
General de Anilinas, S.A. Cia.	Avenida Brasil 190, Lima.
General de Construcciones del Peru S.A. Compania.	Edif. Gildemeister, Lima.
Gobbins & Co.	
Hagestedt, H.	Of. Ayacucho 341, Lima.
Hamann, A.C.	Union 483, Lima.
Hardt, E. y Cia.	Casilla 370, Lima.
Hilbck, Kuntze y Cia. S.A.	Ayacucho 396, Lima.
Klinge, F., ye Cia., S. en C.	Union 429, Lima.
Koepff, Wilhelm H.	Lima.
Kohler, Hans	Union 429, Lima.
Krefet, Ernst	Edificio Italia 302, Lima.
La Nova	Banco del Herrador 587, Lima.
Leemhuis, Weert	Union 439, Lima.
Linder, Konrad y Hermano, S.A.	r. Mal. Figeuredo 792, Callao.
Moebius, Fritz	Calle Fano 250, Lima.
Ostern & Co., S.A.	Carabaya 569, Lima.
Otten y Cia. S.A.	Banco del Herrador 587, Lima.
Penzhorn, Adolf	Plaza San Martin 130, Lima.
Peruana S.A.	Carabaya 478, Lima.
Rehder, Casa	Lima.
Rittermann, Hans G., S.A.	Lima.
Roedinger H. y Cia. S.A.	Azangaro 235, Lima.
Rotmann, Franz	Ica, and all branches in Peru.
	Carabaya 330, Lima.

Peru—*concld.*	
Strassberger, E. & Co. ..	Malecón Tarapacá, Iquitos.
Strobach, Adolf ..	Colon 337, Miraflores, Lima.
Technica Ibero-Americana S.A. Cia. ..	Calle Antonia Miro Quesada 396, Lima.
Telefunken ..	Union 790, Lima.
Vetter, Arthur ..	General Lafuente 574, Lima.
Von Buch, Han Chr. ..	Apartado 715, Lima.
Wehner, Ernst ..	Lima.
Wenzel, F. ..	r. S. Pena 550, Callao.
Woyke & Cia. ..	Azángaro 273, Lima and at Chiclayo.
Portugal.	
A.E.G. Lusitana de Electricidade ..	Rua dos Fanqueiros 12, Lisbon and Rua Sa da Bandeira 211, Oporto.
Acos Finos Roechling S.A. ..	Lisbon, and all branches in Portugal.
Africana Ltda. Soc. Geral ..	Lisbon.
Ala Littoria ..	Lisbon.
Alianca Agricola e Comercial Ltda. ..	C. do Duque 3, Lisbon.
Anilinas Ltda. Soc. de ..	Travessa das Pedras Negres, Lisbon, and all branches in Portugal.
Bayer, Ltda. ..	Lisbon and Oporto.
Berghaeger, Erwin ..	Praca Luiz de Camoes 36, Lisbon.
Bornhöft, Rudolf ..	Calcada do Combro 129, Lisbon.
Burmester & Co., Ltda. ..	Rua da Roboleira 49, Oporto.
Cabral, Victor de Souza ..	Praca Duque da Terceira 24, Lisbon.
Claussen, Julius ..	Rua Joaquim Antonio de Aguiar 19, and Rua Sampaio Pina. M.F.C., Lisbon.
Construtora e Comercial Ltda., Soc. ..	Avenida Almirante Reis 1, Lisbon.
Couto, Oliveira Ltda. ..	Rua Firmeaza 312, Oporto.
Cudell, Roberto ..	Largo do Directorio 14, Lisbon, and Rua Passos Manoel 41, Oporto.
Cudell, Roberto, Ltda., Escritorio Tecnico.	Rua Passos Manoel 41, Oporto.
Cudell & Weltzien Ltda. ..	Rua de S. Paulo 117/121, Lisbon.
Diederichs, Carl ..	Chalet Castim, Paco d'Arcos, and at Lisbon.
Ell, Josef ..	Rua D. Estefania 24, Lisbon.
Ferreira Filipe Ltda. ..	Rua da Madalena 18, Lisbon, and Quinta da Maceda, Barreiro.
Fiat Portuguesa S.A. ..	Rua St. Catarina 122, Oporto, and all branches in Portugal.
Financeira Industrial Ltda., Soc. ..	Rua Augusta 47, Lisbon.
Fraga Rodrigues, Candido ..	Rua dos Pedroucos 75a, Lisbon.
Gawrisch, Heinz ..	Rua Concalo Cristavao 68, Oporto.
Gruen & Bilfinger S. A. ..	Rua da Madalena 163, Lisbon.
Hingste, Hermann zum ..	Rua da Madalena 18, Lisbon.
I.C.A. Portuguesa Ltda. ..	Largo do Conde Barao 27, Lisbon.
Imprensa Barreiro ..	Rua Victor Bastos 51, Lisbon.
Insulana de Transportes Maritimos Ltda., Soc.	Praca Duque da Terceira 24, Lisbon.
Italcable, Comp. Italiana Deicavi-Telegrafici Sottomarini.	Rua da Conceicao 124-130, Lisbon, and at Oporto.
Karl, Walther, Ltda. ..	Rua do Comercio 42, Lisbon.
Kores Ltda. ..	Rua St. Nicolau 13, Lisbon.
Kramer Ltda. (Formac) ..	Galeria de Paris 102, Oporto.
Krebs, Karl Heinrich ..	Rua do Cativo 22. Oporto.
La Paloma Ltda. ..	Praca Duque da Terceira 24, Lisbon.
Lassen & Cia., Ltda. ..	Rua da Prata 59, Lisbon, and at Oporto.
Lauterbach, Paulo Kunst ..	Largo do Conde Barao 27, Lisbon.
Le Goullon, Charles E., & Co. ..	Rua do Alecrim 21-A, Lisbon.
Lisboa Filme Ltda. ..	Quinta dos Ulmeiros Alameda das Linhas e Torres, Lumiar, Lisbon.
Lopes, Joao Manuel & Co., Ltda. ..	Galeria de Paris 102, Oporto.
Machado & Nunes Ltda. ..	Rua dos Fanqueiros 38, Lisbon.
Marcus y Harting, Ltda. ..	Rocio 50, Lisbon.
Metropolitana e Colonial de Construcoes, Ltda. Soc., (S.O.M.E.C.).	Rua da Madelena 163, Lisbon.
Minero Silvicola, Ltda. ..	Rua Cais de Santarem 32, Lisbon.

Portugal—*concld.*	
Niepoort, Soc. de Representacoes ..	Avenida dos Aliados 188/200, Oporto.
Optica Tecnica Optec, Ltda., Soc. ..	Rua 1st de Dezembro 101, Lisbon.
Parodi, Angelo ..	Vilareai, and all branches in Portugal.
Pereira, Duarte Ltda, ..	Rua do Comercio 28, Lisbon.
Porst, Kurt ..	Rua da Prata 59, Lisbon.
Quimico-Farmaceutica Ltda. ..	Rua Gomez Freire 96, Lisbon
Santos, Alberto da Silva ..	Rua Dr. R. Sousa Martins 6, Lisbon.
Schering S.A. Portuguesa S.A.R.L. ..	Largo da Anunciada 9, Lisbon.
Schuldt, Carl ..	Rua da Prata 59, Lisbon.
Schwarz & Co. ..	Rua dos Fanqueiros 15, Lisbon.
Schwarz, Hans ..	Rua dos Fanqueiros 15, Lisbon.
Siegel, Wilhelm Horske ..	Largo do Conde Barao 27, Lisbon.
Siemens, Companhia de Electricidade ..	Rua Augusta 118, Lisbon and Rua das Carmelitas 12, Oporto.
Stehn, Kuno	Rua dos Fanqueiros 15, Lisbon.
Stichaner, Guilherme Luis Anselmo ..	Praca Duque da Terceira 24 Lisbon.
Stichaner, Martin, Jr. ..	Praca Duque da Terceira 24, Lisbon.
Stichaner Roth, Martin ..	Praca Duque da Terceira 24, Lisbon.
Stuve, W. & Co. ..	Rua de S. Francisco 4, Oporto.
Vasconcellos & Vasconcellos, Ltda. ..	Rua do Cura 24, Lisbon.
Veith, August ..	Rua da Palma 146, Lisbon.
Volz, Kurt ..	Vila Carlos Costa 9, Santa Amaro de Oeiras.
Wimmer, J., & Cia. ..	Avenida 24 de Julho 34, Lisbon and Rua Monsinho da Silveira 18, Oporto.
Wirges & Simoes Ltda. ..	Rua Victor Cordon 34, Lisbon.
Wirges, Wilhelm ..	Rua Victor Cordon 34, Lisbon
Zickermann Soc. S.A.R.L. ..	Apartado 115, Rossio 3, Lisbon, and at Avenida dos Aliados 64, Oporto.
Azores.	
Italcable ..	Horta, Fayol Is.
Cape Verde Islands.	
Italcable ..	St. Vincent.
Madeira.	
Empr. Forneced D'Agua a Novegacao ..	Funchal.
Insulana de Transportes Maritimos, Ltda., Soc. ..	Funchal.
Portuguese East Africa.	
Africana Ltda., Soc., Geral ..	Lourenco Marques, and Beira.
Agricola de Muaguide Ltda., Cia. ..	Porto Amelia.
Arndt & Cohn Ltda. ..	Lourenco Marques.
Deutsche Ost Afrika Linie (Beira) Ltd...	Beira.
Dieckman, Ernst ...	Lourenco Marques and Beira.
Garlipp & Bene ..	Beira.
Gomann, H. & Co. ..	Mozambique.
Kohl, Jacob ..	Lourenco Marques.
Pechner, Mrs. Erna ..	Lourenco Marques and Beira.
Fhilippi, Wilhelm & Co. ..	Mozambique, and all branches in Portuguese East Africa.
Raabe, H. ..	Beira.
Rufijya Pflanzungs G.m.b.H. ..	Porto Amelia.
Schroeder, Georg and Leidenberg ..	Lourenco Marques.
Webendorfer, Kurt ..	Lourence Marques and Beira.
Woermann, Hans ..	Monapo, Mozambique.
Portuguese West Africa.	
Brock, Arnold ..	Loanda, Angola.
Lange, M. G. & Cia. Ltda. ..	Rua Pereira Forjaz, C. P. 211, Loanda and C.P. 33 Benguela, Angola.
Pereira, Duarte Ltda. ..	Loanda, Angola and all branches in Portuguese West Africa.
Woermann, Brock, & Co. ..	Ambrizette and Loanda, Angola.
Woermann Linie ...	Lobito, Angola.
Roumania.	
A.E.G. Compania Generala de Electricitate S.A. Romana.	Calca Grivitei 3, Bucharest.
Adriatica Triest ...	Spl.Uniri 1, S., 1, Bucharest.
Aerostaal S.A,R. ...	Strada Batistei 1, Bucharest.
Agfa Foto S.A.	Teilor 24, Bucharest.

Roumania—*contd.*

Agrex ...	Strada Eprscopie No. 2, Bucharest.
Agronomul Soc. de Asigurari Generale ..	Strada Closca 15, Arad, and at Clea Victoriei 33, Bucharest.
Apometrul S.A. ...	Strada Bursei 3, Bucharest.
Arithmometra S.A.R. ..	Aleea Carmen Sylva 5, Bucharest.
Auto Block S.A.R. ..	B-dul Tache Ionescu 6, Bucharest.
Banca Commerciale Italiana e Romena S.A.	Strada Bursei 2, S. 1, Bucharest.
Bat'a S.A.R. ..	Strada Col. Poenaru Bordea 18a, Bucharest.
Bayerischer Lloyd ...	Mistülor 4, Braila.
Berndorf, Argintaria	Strada Silfidelor 1, Bucharest.
Bonamico, Mario R. ...	Strada Venerei 18, Bucharest.
Brandrup, Franz ..	Strada Gabroveni 10, Bucharest.
Carnevali, Dr. G. ..	Strada Doamnei 14, Bucharest.
Chlorodont, S.A.R. ..	Ciocrac 2 Brasov and Str. Victor Emmanuel III 31, Bucharest.
Cit Comp. Italiana de Turism ..	Cal. Victoriei 53, Bucharest.
Codere Companie de Reprezentante S.A.	Strada Doamnei 1, Bucharest.
Coloranil S.A. ..	Calea Mosilor 25, Bucharest.
Comfirul S.A.R. ..	Strada Xenopol 5, Bucharest.
"Cosmos," Continental Motor-Schiffahrts A.G.	Braila.
D.D.S.G. (Donau-Dampfschif-fahrtsgesellschaft).	Bucharest.
Dunacom S.A.R. ..	Passagiul Bursei 2, Galatz.
Dunarex S.A.R. ..	Strada Berzei No. 2 Bucharest and all branches in Roumania.
Eg-Gu, S.A. ..	Splaiul Penes Curanul 4, Timisoara.
"Elgiba" Soc. de Distributia Electricitatei in Banat S.A.R.	Timisoara, Bucharest.
Elin S.A.R. ..	Bl. Domnitei 3, Bucharest.
Faber "Castell-Apollo" S.A.R. ..	Raului 18, Sibiu.
Fiat ..	Strada Venerei 18, Bucharest.
Foraky Romaneasca ..	Bucharest and Ploesti.
Garoma S.A.R. ..	Bucharest.
"Generala" Société Roumaine d'Assurances Générales.	Bulevardul Regele Carol No. 14, (Strada Bursei 2) Bucharest.
Grundmann, S.A. ..	Strada Tribunal Dobra 8, Arad.
Gütermann & Co. S.A.R. ..	Bulevardul Marasesti 125, Bucharest.
Hamburg America Linie S.A.R. ..	Calea Victoriei 32, Bucharest.
Hansa Romana S.A. ..	Strada Blanari 22, Bucharest.
Hildebrandt S.A.R. Industria ..	Vadul Schelei 5, Braila.
I.M.C. (S.A.R. de Representate Pentru Industria Metalurgice si Chemica).	Strada Niculae Balcescu 28, Bucharest.
Industria Medico Technica S.A. ..	Strada Aristide Briand 20, Bucharest.
Intrans S.A. ..	Bulevardul Domnitei 3, Bucharest.
Intreprinderile Industriale S.A.R. ..	Gogu Cantacuzino 14, Bucharest.
Kast & Ehinger S.A.R. ..	Strada Cultul Pabriu 7, Bucharest.
Kores S.A. ...	Strada Aurel Botea 33, Bucharest.
Lanz Uzinele S.A. ..	Strada Dim. Sturdza 13, Bucharest.
Meinl, Julio, S.A.R. ..	Bucharest, and all branches in Roumania.
Mercedes S.A. ...	Strada Curiati 3, Bucharest.
Miag ...	Strada Halelor, Bucharest.
Montana, S. A. Romana Germana ...	Bursei 5, Bucharest.
Müller, Hermann	Misitülor 11, Braila.
Munteanu, Gheorge ..	Bursei 5, Bucharest.
Navigatiunea Slovaca pe Dunare S.A. ...	Strada Caragiale 39, Bucharest.
Neagra, Marea ..	Bucharest.
Odol S.A.R. ..	Popo Nan 181, Bucharest.
Oficiul National de Comert S.A.R. ..	Alex Lahovary 14, Bucharest.
Oficiul de Vanzare ue Animale si Produse Animale.	Calea Victoriei 68, Bucharest.
Ongari, V. ..	Caragiale 28, S.1, Bucharest.
Osram ..	Biserica Amzei 29, Bucharest.

Roumania—*contd.*

Otel Union S.A.R. ..	Bucharest.
Otelul Marathon ..	Strada Domnita Anastasia 6, Bucharest.
Pelican la Leul, S.A. ..	Cl. Plevnei 204, Bucharest.
Petrol Block S.A.R. ..	N. Golescu 5, Bucharest.
Petrol Latina ..	Strada Mussolini 53, S.3, Bucharest.
Petrolul Bucuresti ..	Strada Caransebes 1, Bucharest.
Prahova ..	Bdul, Carol 30, S.1, Bucharest.
R.D.A. Reprezentanta de Automobile S.A.R.	Strada Gr. Manolescu 21, Bucharest.
Representanta Industriala Mannesmann	Bd. Tache Ionescu 27, Bucharest.
Romanil S.A. ..	Strada I.C. Bratianu 22, Bucharest.
Romcar S.A. ..	Strada Col. Poenaru Bordea 18, Bucharest.
Romigefa S.A.R. ..	Strada Brezoianu 53, Bucharest.
"Romitex", Uniunea Romana Italiana	Bucharest and Timisoara.
Rosenthal Porcelainuri S.A.R. ..	Calea Victoriei, Bucharest.
Rumpel, G., S.A.R. ..	Bulevardul Bratianu 26, Bucharest.
"S.A.R.D.E.P." S.A.R. de Transporturi pe Ap a si Depozitare.	Strada C.A. Rosetti 24, Bucharest.
S.A.R.M.I., S.A.R. ..	Strada Bursei 3, Bucharest.
"S.T.A.D.", S.A.R. de Transporturi pe Apa si Depozitare.	Strada C. A. Rosetti 24, Bucharest.
Sarex S.A.R. ..	Strada Italiana 3, Bucharest.
"Sarpac", S.A. ..	Poetul Macedonschi 3, Bucharest.
Schenker & Co., S.A.R. ..	Calea Victoriei 11, Bucharest.
Schmidt, Rudolf & Co., S.A.R. ..	Bulevardul Cuza Voda 56, Bucharest.
Schmollpasta S.A. ..	Strada Toamnei 7, Brasov and Bul. Carol 81, Bucharest.
Semperit Cauciuc S.A.R. ..	Calea Mosilor 105, Bucharest.
Sert, S.A.R. ..	Strada Regala 1, Bucharest.
"Siemens-Schuckert", Soc. Rom. de Electricitate, S.A.	C. A. Rosetti 21, Bucharest.
"Skoda Industriala Romana" S.A.R.	Strada Regale 20, Bucharest.
Societatea Bancara Romana ..	Strada Lipscani 33, Bucharest.
Soya Company ..	Bucharest.
Stollwerk S.A. ..	Dr. V. Lucaci 41, Brasov.
Sudostropa, S.A.R. ..	Bucharest.
Tanara S.A.R. ..	Strada Buziasului 3, Timisoara.
Taselli, Nollo ..	Cal. Rahovei 62, Bucharest.
Tesatoria Vicroria S.A. ..	Jassy.
Trei Inele S.A.R. ..	Strada Ion Ghica 11-a, Bucharest.
Ufarom, S.A.R. ..	Secuiasca 6, Cluj.
Uniunea de voiaj si comert, S.A.R. ..	Calea Victoriei 114, Bucharest.
Uzinele Metalurgice Ploesti S.A.R. ..	Ploesti.
Uzinele Rud Sack S.A. ..	Strada Izvor 4, Bucharest.
"Veloromâna" S.A, ..	Strada Col. Poenaru Bordea 18, Bucharest.
Voghera-Fratii, M.G. ..	Bir, Oituz 17, S.1, Bucharest.

Salvador.

Agfa ..	San Salvador.
Annichiarico, Victor ..	San Salvador.
Bendix, Alberto ..	Ahuachapan.
Boef & Co. ..	San Salvador.
Boef, Federico ..	San Salvador.
Fax, Paul ..	San Salvador.
Groskortb & Cia. ..	San Salvador.
Hamburg-America Linie ..	San Salvador.
Italia S.A. di Navigazione ..	San Salvador.
Jokisch, Juan ..	Apartado 539, San Salvador.
Norddeutscher Lloyd ..	San Salvador.
Nottebohm Trading Co. ..	San Salvador.
Puschmann, Frederico ..	San Salvador.
Quimica Schering S.A. ..	San Salvador.
Schmidt y. Cia. ..	San Salvador.
Wilmes, H. y Cia. ..	San Salvador.
Wurst, Herbert ..	San Salvador.

Spain.

A.E.G. Iberica de Electricidad S.A. ..	Madrid, and all branches in Spain.
Abello Oxigeno Linde S.A. ...	Barcelona.
Aceros Boehler ..	Rodriguez Arias 6, Bilbao.
Aceros Finos Phoenix ..	Rodriguez Arias 8, Bilbao.
Aceros Finos Roechling ..	Barcelona, and all branches in Spain.
Aceros Marathon, S.A. ..	Henao 64. Bilbao.
Adriatica, S.A. de Navigacione ..	Alcala 45, Madrid, and all branches in Spain.
Adriatica de Seguros, Cia. ..	Layetana 47, Barcelona, and Ave. J. Antonio 17, Madrid, and all branches in Spain.
Agencia Alemana de Prensa D.N.B. ..	A. Urquijo 74, Bilbao.
Agfa Foto S.A. ..	Rbla. Cataluna 347, Barcelona, and all branches in Spain.
Agro S.A. ..	Gravina 53, Seville.
Ala Littoria ..	Paseo Gracia 13, Barcelona, and all branches in Spain.
Amann, Jose Maria ..	Ave. Generalisimo 13, Madrid.
Atlas Diesel S.A.E. ..	Francisco Rojas 11, Madrid.
Bakumar, Agencia de Viajes ..	Plaza Queipo de Llano 1, Malaga and all branches in Spain.
Banco Aleman Transatlantico (Deutsche Uberseeische Bank).	Madrid, and all b anches in Spain.
Banco Germanico de la America del Sud S.A.	Madrid.
Banco di Roma (España) ..	Madrid.
Baquera Kusche & Martin S.A. ("Bakumar").	Plaza de las Cortes 3, Madrid, and all branches in Spain.
Bavastro & Raimondi ..	Calle Junqueras 2, Barcelona.
Bayer, La Quimica Com. Farm ..	Lepanto 2, Vigo.
Bayo, José Luis ..	Ave. Generalisimo 13, Madrid.
Bernhardt, Johann ..	Gran Via 62, Bilbao.
Bilbaina de Minerales y Metales, Soc...	Buenos Aires 4, Blibao.
Bilbao Industrial S.A. ..	Rodriguez Arias 8, Bilbao.
Boehme, Franz ..	Felipe Sanchez 24, Vigo.
Bosch Equipo S.A. ..	Mallorca 281, Barcelona.
Buch, Carlos ..	Calle Cuarte 138, Valencia.
Buch, Maximo ..	Clale Cuarte 138, Valencia.
Buckau Wolf ..	Barquillo 47, Madrid.
Carandini, Emilio ..	Via Layetana 7, Barcelona, and all branches in Spain.
Carranza, Fernando ..	Ave. Generalisimo 13, Madrid.
Cinzano, Vermouth Vini S.A. ..	Cervantes 5, Madrid, and all branches in Spain.
Clauss, Luis ..	Huelva.
Continental Fabrica Espanola del Caucho. ..	Segasta 15, Madrid, and all branches in Spain.
Demag, Maquinaria Soc, Ltda. ..	Ipparraguire 2, Bilbao.
Deposite de Carbones de Tenerife S.A.	M. de Cubas 12, Madrid and all branches in Spain.
Deutsche Luft-Hansa A.G. ..	Fernanflor 6, Madrid, and all branches in Spain.
Deutz, Otto	Serrano 16, Madrid.
Diego, Gregorio ..	Pozo Amarillo 24, Salamanca and Ave. Jose Antonio 38, Madrid.
Eickhoff, Guillermo ..	Plaza M. Ensanche 9, Bilbao.
El Aguila ..	General Lacy 33, Madrid.
Electro-Quimica de Flix Soc.	Tarragona.
Erhardt y Cia. Ltda. ..	Plaza M. Ensanche 9, Bilbao, and all branches in Spain.
Erhardt, Eugenio ..	Plaza M. Ensanche 9, Bilbao.
Erhardt, Otto ..	Plaza M. Ensanche 9, Bilbao.
Espanola de Exportaciones y Importaciones S.A., Soc.	Calle Salvatierra 20, Valencia.
Estudios y Explotaciones Mineros Montana.	Gran Via. 62, Bilbao.
Exportadora de Pieles S.A. Soc. ..	Pozo Amarillo 24, Salamanca and Ave. José Antonio 38, Madrid.

Spain—*contd.*

Fabricacion Nacional de Colorantes y Explosivos S.A.	Rbla. Cataluna 102 bis, Barcelona.
Faust y Kamman S.A. ..	Paseo de Gracia 45, Barcelona.
Fiat Hispania, S.A. ..	Paseo Ramon y Cajal 23, Madrid, and all branches in Spain.
Financiera y Industrial S.A., Soc. ..	Ave. Generalisimo, Madrid.
Foerschler, Pablo ..	Montalban 10, Juan Padillo 8, Madrid.
Frutos Secos, S.A. ..	Reus, Barcelona.
Gaertner Zavala y Cia. Ltda. ..	Plaza Centenario 6, San Sebastian.
Gante, Francisco Perez ..	Al. Mazarredo 17, Bilbao.
Greiner, C.A. y Hijos S.A. ..	Calle Pecher y Santa, San Feliu de Guixols.
Greiner, J.A. ..	Calle Pecher y Santa, San Feliu de Guixols.
Hamburg-Amerika Line ..	Alcalá 43, Madrid.
Herbeck, J. Mv. ..	Ave. Generalisimo 13, Madrid.
Herranz y Lipperheide ..	Gran Via 36, Bilbao.
Hingste, Herman zum ..	Seville.
Hisma ..	Madrid, and all branches in Spain.
Hoppe, Alfredo ..	Al. Mazarredo 17, Bilbao.
Hoppe y Cia. Ltda. ..	Al. Mazarredo 17, Bilbao.
Hoppe, Herman ..	Al. Mazarredo 17, Bilbao.
Industria y Comercio del Automobil Ltda.	Manuel Silvela 1, Madrid and at Vigo.
Italcable ..	Ave. José Antonio 5, Madrid, and all branches in Spain.
Italia, S.A. de Navigacion ..	Alcalá 45, Madrid, and all branches in Spain.
Italia Seguros Maritimas ..	Plaza Cataluna 7, Bracelona.
Italiana di Turismo, Cia. ..	Paseo Gracia 13, Barcelona and all branches in Spain.
Koreska, W. ..	Calle Encina 6, Barcelona, and all branches in Spain.
Krusse, Ewald ..	Pozo Amarillo 24, Salamanca, and Ave José Antonio 38, Madrid.
Krutwing, Federico ..	Rodriguez Arias 1, Bilbao.
Kusche, Ernest ..	Plaza Queipo de Llano 1, Malaga.
L'Assicuratrice Italiana ..	Layetana 47, Barcelona, and all branches in Spain.
La Quimica Comercial y Farmaceutica S.A. (Bayer).	Barcelona and Madrid.
Lipperheide y Guzman, S.A. ..	Al. Mazarredo 7, Bilbao.
Llorente, Instituto ..	Calle Ferraz 9, Madrid.
Llorente y von Jess, Ltda. ..	G. Olloqui 19, Vigo.
Lloyd Norte Aleman Viajes ..	Al. Mazarredo 17, Bilbao.
Lohse, Edgar ..	Al. Mazarredo 17, Bilbao.
Martini & Rossi S.A. ..	Reina 27, Madrid, and all branches in Spain.
Maus, Lothar ..	Pozo Amarillo 24, Salamanca, and Ave José Antonio 38, Madrid.
Mengel, Willy ..	Plaza del Caudillo 7, Valencia.
Meyer, Conrado F. ..	Calle Carrero 11, and Pi y Margall 64, Vigo.
Minas del Carpio Soc. Ltda. ..	Huelva.
Minerales de Espana, S.A. ..	Gran Via, 62, Bilbao.
Minerales y Productos Metalurgicos ..	Ercilla 16, Bilbao.
Minero-Metalurgica los Guindos Cia. ..	Atarzon 7, Madrid, and Plaza de San Andres, Malaga.
Montanas del Sur S.A. ..	Seville.
Motores Deutsche Werke S.A. ..	Calle Provenza 314, Barcelona.
Neumaticos-Continental S.A. ..	Segasta 15, Madrid, and all branches in Spain.
Niemeyer, Dr. ..	Pl. Canalejas 3, Madrid.
Norddeutscher Lloyd Bremen ..	Carrera San Jeronimo 33, Madrid.
Nova S.A. ..	Ave. Generalisimo 13, Madrid, and Gral Concha 12, Bilbao.

Spain—*contd.*

Orenstein y Koppel Arthur Koppel S.A. .. Rambla Cataluna 63, Barcelona, and all branches in Spain.
Orenstein & Koppel S.A. .. Carrera San Jeronimo 36, Madrid.
Osram .. Madrid.
Pasch, Guillermo .. Gran Via 62, and P. Galdor 4, Bilbao.
Pasch y Hermanos, G. .. Al. Recalde 36, Bilbao.
Platte, Federico .. Al. Recalde 45, Bilbao.
Plus Ultra Cia. An. de Seguros Generales .. Place de las Cortes 8, Madrid.
Poldi Fundiciones de Acero S.A. .. Barcelona, and all branches in Spain.
Prinz, Hugo .. Almeria.
Productos Agricolas S.A. .. Plaza del Candillo 5, Valencia and all branches in Spain.
Productos Quimico Farmaceuticos S.A. .. Paseo Pujadas 9, Barcelona, and all branches in Spain.
Resch, Karl .. Santa Marina 17, Zarauz.
Rewir, Luis .. Al. Mazarredo 17, Bilbao.
Rubira, Boehme y Cia. Ltda. .. Felipe Sanchez 24, Vigo.
Schering S.A. Productos Quimicos .. Lope de Rueda 16, Madrid.
Schutte, Alfred H. y Cia. S. L. .. Calle Lauria 18, Barcelona, and all branches in Spain.
Siemens Industria Electrica S.A. .. Barquilla 38, Madrid, and all branches in Spain.
Siemens Reineger Yeifa S.A. .. Paseo de Gracia 48, Barcelona.
Siemens-Halske S.A. .. Barquilla 38, Madrid.
Siemens-Schuckert S. A. .. Barquilla 38, Madrid.
Spieler, Erwin .. Al. Urquijo 20, Bilbao.
Tenbergen, G. .. Penota 9, Santurce, Bilbao.
Teschendorff y Cia. .. Calle Peana 11, Grao-Valencia.
Unicolor S. A. .. Paseo de Gracia 51, Barcelona, and all branches in Spain.
Vorkauf, Carlos A. .. Cmdte Felipe Sanchez, 9, Calvario, Vigo.
Wagner, Gunther Pro i elikan S.A. .. Barcelona.
Wuelfing, F. .. Calle Pecher y Santa, San Feliu de Guixols.
Zanquitu, Hijo de Miguel de .. Al. Urquijo 82, Bilbao.
Zeiss, Carl .. Pi. Canalejas 3, Madrid.
Ziesler, Carlos .. Fernanflor 8, Madrid.

Canary Islands.

Ahlers, Jacob .. San José, Santa Cruz, Teneriffe.
Fiess, Alberto .. General Moscardo 3, Santa, Cruz Teneriffe.
Hisma Ltda. .. Piy Margall, 15, Santa Cruz, Teneriffe and Alvareda 153, Las Palmas, Grand Canary.
Paukner, A. .. Marina 9, Santa Cruz, Teneriffe.
Sauermann, Walther .. Albareda 153, Las Palmas, Grand Canary.
Siemens, Enrique .. Pta. Canseco, 55, Santa Cruz, Teneriffe and Buenos Aires 7, Las Palmas, Grand Canary.
Siemens Industria Electrica, S. A. .. San Francisco, 25, Santa Cruz, Teneriffe.
Woermann Linie .. Las Palmas.

Fernando Po and Spanish Guinea.

Moritz, W. H. .. Fernando Po and Spanish Guinea.
Woermann & Co. .. Bata, and all branches in Spanish Guinea.

Sweden.

A.E.G. Elektriska A/B .. Sveavägen 21-23, Stockholm.
Agfa Foto A/B .. Malmtorgsg, 5, Stockholm.
Anilinkompaniet, A/B .. Gothenburg, and all branches in Sweden.
Bata Handels A/B .. Karabgsg 40, Stockholm, and all branches in Sweden.
Coal and Oil Trading Co. A/B .. Jörgen, Kocksgaten 2, Malmo.
Continental—Cautchouc Compagnie A/B Torsgatan 41, Stockholm.
Dahllöf, Linné & Co. A/B .. Kanaltorget 1, Tga Dahloo, Gothenburg.
Däumichen, Max .. Karlevägen 48, Stockholm.
Helios Kemisk Tekniska Fabrika A/B .. Nybrokajen 7, Stockholm.
Henkel Kemiskt Tekniskt A/B .. Nybrokajen 7, Stockholm.
Kores A/B .. Nybrokajen 3, Stockholm.
Lickfett, Dr. Ing. Herbert .. Bost. Djursholm, 376, Stockholm.

Sweden—*contd.*

Mülhens, Eau de Cologne & Parfymerifabriks (i Köln) fil., Ferd.	Sundbyberg.
Norddeutscher Lloyd Svenska A/B ..	Jakobstorg 1, Stockholm.
Osram Electraverken A/B ..	Stockholm.
Scana A/B ..	Jörgen, Kocksgatan 2, Malmo.
Siemens, Elektriska A/B ..	Kungsgatan 36, Stockholm, and all branches in Sweden.
Stahlunion, A/B ..	Kungsgatan 33, Stockholm.
Wagner's Nederlag, Guenther ..	Stockholm.
Zeiss, Svenska A/B ..	Kungsgatan 33, Stockholm.

Switzerland.

A.E.G. Elektrizitaets A.G. ..	Stampfenbachstrasse 1, Zurich.
Akomfina A.G. für Kommerzielle und Finanzielle Angelegenheiten.	Gotthardstr, 61, Zurich.
Aktiengesellschaft für aetherische Oele ..	Glarus.
Autoservizi, S.A. ..	Lugano.
Bally, Alfred ..	St. Alban-Anlage 2a, Aeschenplatz, Basle.
Bally-Rochling Alfred ..	St. Alban-Anlage 2a, Aeschenplatz, Basle.
Banca della Svizzera Italiana ..	Lugano, and all branches in Switzerland.
Banco di Roma ..	Lugano.
Bat'a-Schuh-A.G. ..	Möhlin, and all branches in Switzerland.
Berndorfer Kruppmetallwerke A.G. ..	Murbacherstr. 3, Lucerne.
Bestgen, Frederic Henry Joseph ..	Ch. de Contamines 11, Geneva.
Boehringer, C.F. & Sohne A.G. ..	Zollikofen, nr. Berne.
Boehringer, Robert A.G. ..	Oetenbachgasse 28, Zurich.
Bosch, Robert, A.G. ..	Badenstrasse 329, Zurich and at Geneva.
Cece-Graphit Werke A.G. ..	Wehntalerstrasse 600, Zurich.
Chemische Fabrik Brugg A.G. ..	Brugg.
Cofinco, Compagnie Financiére Commerciale S.A.	Muri.
Commercale de Tabacchi, Soc. ..	Lugano.
Continental Caouthouc Co. A.G. ..	Talstr 15, Zurich and all branches in Switzerland.
Cuprum A.G. ..	Glarus.
Deutsche Buch-Gemeinschaft C.A. Koch's Verlag Nachf. Berlin, Filiale Zurich.	Stampfenbachstrasse 67, Zurich.
Dornier Flugzeuge, A.G. für ..	Altenrhein (St. Gallen).
Ehni, Geo. & Co. ..	Pelikanstr. 2, and Fraumünsterstrasse 15, Zurich.
Extraktion A.G. ..	Hirzbrunnenallee 28, Basle.
Fanto-Benzin Import A.G. ..	Bahnhofstr. 44, Zurich.
"Forinvent" Gesellschaft für auswärtige Anlagen und Erfiddungen A.G.	Aeschenvorstadt 1, Basle.
Ganz & Co. ..	Banhofstrasse 40, Zurich.
Getreide Import A.G. ..	Bleicherweg 47, Zurich.
Grodtmann, Johann ..	La Tour de Peilz, Vevey.
Grunauer, A. & Co. A.G. ..	Basle.
Henkel & Co. A.G. ..	Kirschgartenstr. 12, Basle.
Henkels Persilwerke A.G. ..	Pratteln, Baselland.
Incosa A.G. ..	Winterthur.
Internationale Gesellschaft der Seickstoff Industrie A.G.	St. Jakobstrasse 22, Basle.
Internationale Gesellschaft für Chemische Unternehmungen A.G. (I.G. Chemie) (Soc. Internationale pour Entreprises Chimiques S.A. I.G. Chemie).	Peter Merianstrasse 19, Basle.
Karlsruher Parfumerie & Toiletteseifenfabrik (F. Wolff & Son, G.m. b.H.)	Grenzacherstrasse 63, Basle.
Kast & Ehinger G.m.b.H. ..	Hornergasse 12, Zurich.
Kores-Bureaubedarf A.G. ..	Todistrasse 68, Zurich.
Knorr-Nahrmittel A.G. ..	Thayngen.
Krupp, Dr. Arthur ..	Lucerne.
Leader A.G. ..	Aronstrasse, St. Moritz.
Mangili, Innocente, Adriatica-Saima-Milano	Palazzo Bankverein, via internazionale, Chiasso.

Switzerland—*contd.*

Marathon Edelstahl A.G.	Klaustrasse 19, Zurich.
Marelli. S.A. Machines ..	Rue du Rhone 59, Geneva.
Masstabfabrik A.G. ..	Gewerberstrasse 6, Schaffhausen.
Meier, Karl Arnold ..	Kusnacht-Tugermoos, Nr. Zurich.
Mercedes-Benz-Automobil A.G. ..	Badenerstrasse 119, Zurich.
Merz & Co., Chemische Fabrik ..	Dufourstrasse 176, Zurich.
Movag Editions de Mode	Stadtelhoferstrasse 42, Zurich.
Orbis S.A.	Feldeggweg 1, Berne.
Orenstein & Koppel, A.G. für Feld und Kleinbahnen Bedarf.	Weinbergstrasse 15, Zurch.
Osram, A.G.	Limmatquai 3, Zurich, and all branches in Switzerland.
Parisi, Francesco	Paradeplatz 5, Zurich.
Paukner, Emil	Repfergasse 13, Schaffhausen.
Pelikan A.G.	Bachofnerstr, 8, Zurich.
Pfeiffer, A. & Co.	Feuerthalen, nr, Schaffhausen.
Pfrunder, Oscar	Lowenstrasse 59, Zurich.
Poldi Prague, Acieres (Poldihütte Prag Zweigniederlassung Genf.).	Rue des Terreaux du Temple 3/7, Geneva.
Poldihütte Prag, Zweigniederlassung Zurich	Limmatstrasse 23, Zurich.
" Rhenus " A.G. fur Schiffahrt & Spedition (" Rhenus " S.A. de navigation et d'expedition).	Hafenstrasse 13, Basle.
Röehling & Co., Bank	St. Alban-Anlage 2A. Aeschenplatz, Basle.
Rodopia, Societe de Gestion ...	Geneva.
Roechling & Cie A.G.	Seevogelstrasse 1, Basle.
Roechling Stahl A.G.	Hardstrasse 225, Zurich and Basle.
Ruhr-und Saar Kohle A G. ..	Basle.
Sachsische Metallwarenfabrik A.G. ...	Zurich.
Sauerstoff und Wasserstoffwerk A.G. ..	Lucerene.
Schaerer, M. A.G.	Wallg 2, Wabern-Berne, and all branches in Switzerland.
Schenker-Unternehmungen Holding A.G.	Mythenquai 20, Zurich.
Schweiz. Italien A.G.	Basle.
Schweizerische Filiale der Langbein Pfanhauser Werke, A.G.	Schaffhauserstrasse 22, Zurich.
Schweizerische National Verischerungs Gesellschaft.	Steinengraben 39-41 and Leimenstr. 30, Basle.
Seiden Textile A.G.	Talstrasse 24, Zurich.
" Semperit " Central Agentur für Gummiwaren A.G.	Hirschgasse 6, Basle.
Senking, A., A.G.	Walchestrasse 34, and Stampfenbachstrasse 69, Zurich.
Siemens Elektrizitats Erzeugnisse A.G. ..	Lowenstrasse 35, Zurich and Berne.
Siemens & Halske	Zurich.
Siemens S.A. des Produits Electrotechniques	Place de la Gare 12, Lausanne.
Sisal A.G. (" Sisal " S.A.)	Platz 13, Schaffhausen.
Stahl-Holding Company A.G. ..	Schanzengraben 27, Zurich.
Steyr Solothurn Waffen A.G. ..	Bahnhofstrasse 89, Zurich.
Stockwerkzeuge und Maschinen Verkaufs A.G.	Güterstrasse 88, Basle.
Straub, Ernst, Konstanz Filiale Zurich ..	Limmatstr. 45, Zurich.
Stromeyer, L, & Cie.	Poststrasse 50, Kreuzlingen, Thurgau.
Sturzenegger, H. & Co.	St. Jakobstrasse 22, Basle.
Styria Stahl A.G. ..	Ausstellungstrasse 104, Zurich.
Teefarben, A.G. ..	Bahnhofstrasse 55, Zurich.
Telefunken Gesellschaft fuer Drahtlose Telegraphic G.m.b.H. Berlin.	Stampfenbachstrasse 12, Zurich.
Telefunken Zurich A.G.	Stampfenbachstrasse 13, Zurich.
Uhren A.G. vormals Mauthe Uhren A.G.	Uraniabrucke 6, Zurich.
Union Rückversicherungs Gesellschaft (L'Union Societe de Reassurances).	Alpenquai 8, Zurich.
Valmobil S.A.	Rue de la Tour de l'Ile 1, Geneva.
Vogel Emil	Ottenweg 30, Zurich
Vulkan Kohlenhandels A.G. ..	Peterstrasse 1, Zurich.

Waffenfabrik Solothurn, A.G. ..	Solothurn.
Wagner, Gunther, A.G.	Bachofnerstr 8, Zurich.
Wiegering, Gottfried	Dolderstrasse 111, Zurich.
Wittkop & Co...	Beckenried.
Wolff, F. and Son, G.m.b.H.—Karlsruher Parfumerie & Toiletteseifenfabrik—	Grenzacherstrasse 63, Basle.
Zapp, Robert A.G.	Konradstrasse 78, and Schanzengraben 27, Zurich.

Thailand.

Bangkok Dispensary, The.. ..	Bangkok.
Bata Shoe Co., Ltd.	Bangkok.
Bayer Distributors, Mentzel & Co. ..	170, Mahachai Road, Bangkok.
Commissionaria di Esportazione e di Importazione. Soc.	Bangkok.
Geyer, Hans	Bangkok.
Ghe, Capt. Alberto	Bangkok
Grimm, B. & Co.	Bangkok.
Hamburg-Siam Co.	Bangkok.
Hedemann, Evers & Co.	Bangkok.
"Impresitor", Imprese Italiane All Estero-Oriente, S.A.	Bangkok.
Italo-Siam Co.	Bangkok.
Jurgens, E.	Bangkok.
Müller, E. (Motor Agency)... ..	Bangkok.
Pickenpack, Hüpedon & Co. ..	Bangkok.
Quasti, A.	2059, Nares Road, Bangkok.
Riganti L.G. & Co.	Bangkok.
St. Dost & Co.	Bangkok.
Schering (Siam) Ltd.	P.O. Box 106, Suapa Road, Bangkok.
Schlieper, Carl (Remscheid).. ..	Bangkok.
Schmidt & Co.	Buan Hoa Seng Building, Samyek.
Schütt, H.	Bangkok.
Skodaworks Ltd.	Bangkok.
Windsor & Co...	Bangkok.
Wolff, Otto	Bangkok.

Turkey

A.E.G. (A.E.G. Turk A Elek trik S. Umumiyesi).	Galata, Istanbul.
Adler Dikis Makineleri K. ve A. Valasakis	Rizapasa Yakusu 48, Istanbul.
Aliotti Biraderler E.K. Sti.. ..	Kazim Dirik Cad. Izmir.
Amaraci, Salomon	Germanya Han 9, Istanbul.
Arditti, Mayir	Kucuk Kardicali Han 35, Izmir.
Austro-Turk, Tutun Sirketi ..	S. Corakkapi 1264, Izmir.
Axelrad, Desider	Kuto H. Galata, Istanbul.
Banca Commerciale Italiana ..	Istanbul and Izmir.
Banco di Roma S.A.	Istanbul and Izmir.
Behr, Werner	Izmir.
Berghaus, Walter (H. Hartel) ..	Yusufides Han, Istanbul.
Biller, Carol..	Yogurtcu Sok 19, Bebek and Eski Gumruk 40, Istanbul.
Burghard, P.	Divanyolu Emin Vafi Evi Yaninda Yeni, Istanbul.
D.K.W.	Istiklal Cad. 28, Istanbul.
Danielsen, P.P.	Trebizond, and all branches in Turkey.
Deutsche Bank..	Istanbul.
Deutsche Levante Linie ..	Havagimyan Han 3, Galata, Istanbul, and all branches in Turkey.
Deutsche Luft Hansa	Kefeli Huseyin Han, Istanbul.
Deutsche Orientbank (Filiale der Dresdner Bank).	Istanbul and Izmir.
Elektron T.A.S.	Voyvoda Cad. 58-62, Galata, Istanbul.
Ergir ve Ortaklari, Ali. ..	Agopyan Han 11/12, Istanbul.
Feustel, Hans Walter	Kefeli Han alt, 45, Galata, Istanbul.
Fink, Otto	Izmir.
Flotmann	Vis a Vis, Karakoy Palas, Istanbul.
"Fratelli, Aliotti"	Kazim Dirik Cad, Izmir.
Frohlich, C.	Kendros Han 6, Istanbul.

Turkey—*concld.*

Haydar Nazli, Mustafa	Veysel Hamami Cikmazi, Izmir.
Hermann, Hugo	Kredi Liyone Han, Istanbul.
Hohstrasser ve Ssi	Istanbul, and all branches in Turkey.
Hohtif A. G. (Hoch & Tiefbauten) ..	Istiklal Cad. 209, Galata, Istanbul.
Holzmann, Philipp A. G.	Galata, Istanbul.
Intrak Beynelmilel Naliyat Burosu ..	Kuto H., Galata, Istanbul.
Kapps, Andreas	Istiklal Cad. 390, Istanbul.
Kimya ve Ecza Maddeleri, T., Ltd., Sirketi.	Imar Han, Istanbul.
Kraft, Fred W.	Marmara Han, Galata, Istanbul.
Kraft ve Ostrowsky (Fred W. Kraft) ..	Marmara Han, Galata, Istanbul.
Lochner, Heinrich	Izmir.
Mayer, Evald	Istanbul.
Mercedes	Voyvoda Cad., Istanbul.
Müller, C. A. ve Sür	Minerva Han 2. Galata, Istanbul.
Naumann Makineleri Satis Turk Ltd. S.	Hezeran Sok. 132-143, Galata, Istanbul.
Omnipol Turk Ltd., Sirketi ..	Guven Han, 55, Galata, Istanbul, and all branches in Turkey.
Orak, Suha Fazli	Bozkurt Han, Istanbul and at Ankara.
Orenstein und Koppel A.G. (Berlin) ..	Sazmas S. Bahcekapi Tas H. Istanbul.
Paluka, Alfred ve Serikleri ..	Ahen-Munih Han 4, Galata, Istanbul.
Pisani, K. Alekandr.	Anadolu Han, 23, Istanbul.
Platner, Otto	Nordstern Han, Galata, Istanbul.
Praga Eksport Mühendis Abdullah Azer ve Ortak. Kollek.	Unyon Han 64, Istanbul.
"Reemtsma"	Galata, Istanbul, and all branches in Turkey.
Rheydt Kablwerk	Vis a Vis, Karakoy Palas, Istanbul.
Riza Dervis ve Ortagi	Imar Han, Istanbul.
Romano, G.	Atatürk Caddesi 144, Izmir.
Russo, Salamia..	Canakkale.
Sadikoglu, Aslan ve Mahdumu	Kucu Han, Galata, Istanbul.
"Sazmas" Sanayi ve Ziraat Makineleri T.A.S.	Tas Han, Istanbul.
Schenker & Co., A.G.	Turkye Milli Han, Galata, Istanbul.
Schering Kahlbaum A.G. (Berlin) ..	Imar Han, Istanbul.
Semak, Silven H.	Medina Han 3, Istanbul.
Stinnes, Hugo Rederay A.G. ..	6 ci Vakif H. Galata, Istanbul.
Taranto, J. ve Mahdumlari ..	Salvarli Oglu Han 23/25, Izmir.
Telefonbeau & Normalzeit ..	Vis a Vis, Karakoy Palas, Istanbul.
Telefunken Radyolari	Voyvoda Cad. 58-62, Galata, Istanbul.
Turk Maaden Sirketi (A.S.) ..	Ahen-Munih Han 4, Galata, Istanbul.
"Turkanil," Sabri Atayolu ve Sirketi..	Minerva Han, Galata, Istanbul.
"Türk-Ellas", S.A.	Kredi Liyone Han 6, Galata, Istanbul.
Unz, Eugen	Dr. Mustafabey Cad. 16, Izmir.
Unz, Max.	Ahen-Munih Han, Galata, Istanbul and Izmir.
Voigtlander, U Sohn A.G. (Braunschweig)	Asirefendi Cad. Iman Han, Istanbul.
Weiss & Freitag A.G.	Sirkeci Palas 3, Istanbul.
Wertheim	Minerva Han, Istanbul.
Westdeutsche Seil Indust	Vis a Vis, Karakoy Palas, Istanbul.
Widmann, Marius	Mithatpasa H., Istanbul.
Widmann ve Seriki	Mithatpasa H., Istanbul and all branches in Turkey.

Uruguay.

Albingia Versicherungs A.G. ("Albingia," S.A.).	Sarrandi 444, Montevideo.
Anilinas Alemanas S.A.	Sucursal Montevideo, Calle Florida 1450, Montevideo.
Banco Aleman Transatlantico (Deutsche Uberseeische Bank).	Montevideo.
Banque FranCaise et Italienne pour l'Amérique du Sud S.A.	Montevideo.
Barth, Eugenio y Cia Sucesores ..	Calle 25 de Mayo, 731-7, Montevideo.
Bayer y Cia.	Calle Piedras 437, Montevideo.
Berger, Curt y Cia.	Calle Cerrito 677, Montevideo.

Uruguay—*concld.*

Bernitt y Cia.	Calle Misiones 1472, Montevideo.
Brehmer y Cia...	Calle Misiones 1434, Montevideo.
Clarfeld, Frederico y Cia., Ltda.	Juncal 1461, Montevideo.
Endler, Walter..	25 de Mayo 477, Montevideo.
Heinze, Carlos..	Casilla do Correo 596, Juan C. Gomez 1388, Montevideo.
Hoffmeister y Bremer	Calle Juan Paullier 2368, Montevideo.
Horler, Rodolfo	Laguna Merin 4347, Montevideo.
Ilsa Importazione Lane S.A. ..	25 de Mayo 555, Montevideo.
Imprenta Germano-Uruguaya ..	Cerrito 740, Montevideo.
Italcable	25 de Mayo 400, and Zabala 1441, Montevideo.
Italiana Importazione Lane (Biella), S.A.	Rondeau 2024, Montevideo.
Italiana Lane, Soc.	Rondeau 2298, Montevideo.
Italiana Laniera S.A., Cia...	Rondeau 2293, Montevideo.
Italmar S.A.	Juan Carlos Gomez 1306, Montevideo.
La Germano-Argentina Cia. de Seguros..	Mercedes 959, Montevideo.
La Internacional Cia. de Seguros ..	Calle Piedras 387, Montevideo.
La Mannheim Cia. de Seguros (Mannheimer Versicherungs A. G.).	Calle Juan C. Gomez 1518, Montevideo.
Lahusen y Cia. Ltda.	Calle Galicia 927, Montevideo.
Mannesmann, Tubos	Calle Colombia 1308, Montevideo.
Moltaldi, Marco	Rondeau 2298, Montevideo.
Paoletti Cayani, Hugo	Palacio Salvo, Montevideo.
Quincke, Ernesto, S.A.	Calle Cerro Largo 851, Montevideo.
Rabe, Otto, y Cia.	Calle 25 de Mayo 694-700, Montevideo.
Rhodius y Cia.	Calle 25 de Agosto 709, Montevideo.
"Riberena del Plata" (Sudamericana de Comercio S.A. Cia.)	Calle Piedras 350, Montevideo.
Serra Hermanos..	Uruguay 755, Montevideo.
Siemens Bauunion	Palacio Salvo P.9, Montevideo, and all branches in Uruguay.
Staudt y Cia. S A C.	Calle Paysandú 935, Montevideo.
Sudamericana de Comercio, S.A. Cia.—Riberena del Plata.	Calle Piedras 350, Montevideo.
Weskott y Cia. "Bayer" ..	Calle Uruguay 1016, Montevideo.

Venezuela.

Anez, Julio A., y Cia.	Calle Comercio 10, Maracaibo.
Aue, Ernesto, & Co.	Pajaritos a Palma 30, Caracas.
"Bayer," La Quimica, Weskott & Cia. .	Mijares à Mercedes 38, Caracas.
Carrieri, V., Sucs.	Caracas.
Degwitz Hermanos	Calle Colombia 296, Valencia.
Erba, Carlo S. A. (Milan)	Caracas.
Hamburg Amerika Linie	Caracas, and all branches in Venezuela.
Hauenschild & Cia.	Reducto a Miracielos 21, Caracas.
Horn Linie	Principal a Conde 16, Caracas, and all branches in Venezuela.
Oficina Tecnica Industrial	Caracas.
Quimica Schering, S.A.	Plaza de Candelaria, Caracas.
Sass, F. & Cia.	Veroes Jesuitas 20, Caracas.
Schnell y Cia.	Palma a Municipal 9, Caracas.
Selle, Rudolf	Bolsa a Pedrera 12, Caracas.
Weskott & Co., La Quimica "Bayer" ..	Mijares a Mercedes 38, Caracas.
Woltz, Hermann & Co. ..	Caracas.

Yugoslavia.

Adir A.D.	Belgrade.
Akcijska Druzba Za Kemicno Industrijo Na Dunaju	Smartinska Cesta 50, Ljubljana.
Aschenbrenner, Franc ..	Kraljev Trg. 8, Belgrade.
Banca Croata S.A. (Hrvatska Banka D.D.)	Zagreb, and all branches in Yugoslavia.
Bata Jug, Tvornice Gume, i obuce D.D.	Borovo, nr. Vukovar, Brcko.
Bavarski Lojd	Karadjordjeva 43, Belgrade.
Bergman, Jovan Heinrich ..	Macvanska Ul. 5, Belgrade.
Bilovicki, Oton	Kraljev Trg. 8, Belgrade.
Boehme, Dr. Th. & G. ..	Polgrad, nr. Ljubljana.
Born, Dr. Karl Baron ..	Presernova Ul. 50, Ljubljana.
Bosansko D.D., "Jajce" ..	Jajce.

Yugoslavia—*contd.*

Brelic, Gustav ..	Masarykovo Setaliste 5, Susak.
" Celofan " A.D. ..	Belgrade.
Cereal Export ..	Marsala Pilsudskog 32, Belgrade.
Chromos, D.D. ..	Mesnicka-Ul. 5, Zagreb.
Dalmacija Bauxit ..	Vilsonova Obala 35, Split, and all branches in Yugoslavia.
Dinamika ..	Obilieff Venatz Br. 27, Belgrade.
" Dinamit " A.D ..	Zagreb.
" Domovina " A.D. ..	Jovana Ristica Ul. 11, Belgrade.
Drumet A.D. ..	Pariska Ul. 13, Belgrade.
Fabrika Celika Djordja Grofa Turnskog D D	Kraljev Trg. 8, Belgrade, and all branches in Yugoslavia.
" Farmabal " ..	Macvanska Ul. 5, Belgrade.
Ferovolf A.D. ..	Vojvode Milenka 21, Belgrade.
Fleischer, Robert ..	Marsala Pilsudskog 32, Belgrade.
Handels-und Gewerbebank A.G. ..	Novi Sad.
Harazim, Lujo ..	Kralja Milana 6, Belgrade.
Import A.D. ..	Kralja Milana 6, Belgrade.
Juganil D.D. ..	Kraljev Trg. 5, Belgrade, and at Svacicev Trg. 6, Zagreb.
Jugoholding, S.A. ..	Gospodar Jevremova 35, Belgrade.
Jugo-Skoda Fabrica ..	Bd. Pariska 13, Belgrade, and Marticeva 13, Zagreb.
Jugoslovensko A.E.G. Elektricno Drustvo (Jugoslawische A.E.G. Elektrizitats A.G.).	Brankova 30, Belgrade.
Jugoslovensko Industrijsko & Trgovacko D.D.	Masarykova 22, Zagreb.
Jugoslovensko Siemens A.D. ..	Kralja Aleksondra 8, Belgrade.
" Jugotarif " ..	Kralja Petra 50, Belgrade.
Kalijevim, Solima A.D. Za Promet ..	Kralja Milana Ul. 21, Belgrade.
Killer, Ivan ..	Mazuranicev Trg. 5, Zagreb.
" Konstruktor " A.D. ..	Kraljev Trg. 5, Belgrade, and all branches in Yugoslavia.
" Kontinental " Kaucuk, A.D. ..	Masarikova, 4, Belgrade, and all branches in Yugoslavia.
Kosovic, E.A. & Co. (Kosovickomp) ..	Knez Mihailova 85, Belgrade.
Kovac, Ivan ..	Nikoliceva Ulica 13, Zagreb and Sesvete.
Kreditni Zavod za Trgovino in Industrijo ..	Presernova Ul. 50, Ljubljana.
Kurt, Jansch ..	Kraljev Trg. 8, Belgrade.
Leskovar, Dr. Josip ..	Sodna Ul. 16, Maribor.
" Lipa " Sjenicki & Co. ..	Kralja Petra 13, Belgrade.
Lisanski Rudnici, A.D. ..	Kapetan Misina 6a, Belgrade.
Lorborau, Dr. David ..	Kraljev Trg. 8, Belgrade.
Luckmann, Dr. Heinrich ..	Ljubljana.
Luckmann, Dr. Josip ..	Ljubljana.
" Majstor " A.D. ..	Belgrade.
Mautner, D.D., Jugoslavenske Tekstilne Tvornice.	Trg. Kralja Petra 6, Zagreb.
Metal A.D. ..	Kneza Pavla 15, Belgrade.
Montania. A.D. ..	Kapetan Mishin, Belgrade.
Moser, Bruno ..	Zemun.
Moser, Dr. Ivan ..	Zemun.
Moser, Wilhelm Hans ..	Vojvode Milenka 21, Belgrade.
" Moster " Tvornica Laka I Boja. ..	Radnicka C. 41, Zagreb.
" Munja " Tvornica Akumulatora D.D...	Vrbaniceva 50, Zagreb.
Nebojsa A.D. ..	Belgrade.
Nemacki-Auto-Servis ..	Vojvode Misica 12, Belgrade.
Novosadska Fabrika Kabela D.D. ..	Kosmajska 7, Belgrade, and at Novi Sad.
Novosadska Fabrika Srafova i Gvozdene Robe D.D.	Sremska Ul., Novi Sad.
Odol Compagnie A.D. ..	Belgrade.
Opste Yugoslovensko Bankarsko Drustvo A.D. (Société générale de Banque Yougoslave S.A.).	Belgrade, and all branches in Yugoslavia.
Orenstein i Koppel D.D.U. Jugoslovensko (Likvidaciji).	Kustosija 77, Zagreb.

Yugoslavia—*concld.*

Poldicelik A.D. ..	Belgrade, and all branches in Yugoslavia.
Prva Hrvatska Tvornica Ulja D.D. ..	Branimirova Ulica 61, Zagreb.
Rabus, K., i Sin (Tvornica Suhomesnate Robe).	Nikoliceva Ulica 13, Zagreb and Sesvete.
Ristic, Vasa ..	Prestolonaslednikov Trg. 5, Belgrade.
" Roks " ..	Katiceva 8, Belgrade.
Rumpel Gradjevinsko i Trgovacko A.D...	Kralja Milana Ul. 10, Belgrade, and all brancues in Yugoslavia.
Schenker I Komp (First Yugoslav Forwarding Company).	Kralja Petra 21 (Postanski Fah 157) Belgrade.
Stolin Text. Industrija D.D. ..	Vukovar, nr. Brcko.
Tesla-Film D.D. ..	Kralja Petra Ul. 26, Belgrade.
Theseus D.Z.O.Z. ..	Dezeliceva Broj 20, Zagreb.
Thurn, Count Alexander ..	Valesina Gustanj.
Tomax A.D. ..	Terazije 35, Belgrade.
Tosti, August ..	Ljubljana.
Tovarna Kemicnih Izdelkov ..	Hrastnik, Celje.
" Turbo " Agence de Commerce ..	Visegradska Ul. 8, Belgrade.
" Uljarica " A.D. ..	Belgrade.
Union A.E.G. Jugoslav D.D. (A.E.G. Union Jugoslawische Elektrizitats A.G.).	Karadziceva 1, Zagreb.
Verdikon Slavko ..	Kraljev Trg. 8, Belgrade.
Voracek, Anton ..	Visegradska Ul. 8, Belgrade.
Westen, Adolf, D.D. ..	Gaberje 143, Pri, Celje.
Wirth, Nikolaus ..	Vojvode Milenka Ul. 23-1, Belgrade.
Zorc, Dr. Vinko ..	Belgrade.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, TUESDAY, OCTOBER 1, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st October, 1940.

No. 573-OR/1/40.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 573-OR/40, dated the 30th September, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ;

(*b*) by deleting the names and addresses specified in Part II of the Schedule hereto annexed; and

(*c*) by making the amendments specified in Part III of the Schedule hereto annexed.

SCHEDULE.

PART I.—ADDITIONS.

Argentina.

Afa Tudor Varta, Fabricas, Reunidas de Acumuladores S.A.	Cangallo 2629, Buenos Aires.
Chingotto, Julio Raúl ..	General Uriburu 618 and Ave. Teniente. P. O. Box 878, Buenos Aires.
Daarnhouwer, J. F. ..	Defensa 32), Buenos Aires.
Dillenius & Cia. ..	Libertad 40, Buenos Aires.
Electra Ltda., Cia de Representaciones de Responsabilidad Ltda.	5 de Julio 494, Buenos Aires.
Frohwein, Federico A. ..	Rivadavia 532, Obligado 1720, and Casilla de Correo 883, Buenos Aires.
Hahn, Alberto e Hijos ..	Cangallo 1873, Buenos Aires.
Hayd & Cia. ..	Carlos Calvo 708, Buenos Aires.
Hellen & Cia. ..	Moreno 125), Buenos Aires.
Leineweber & Cia. (" La Gran China ")	Sarmiento 740, Buenos Aires.
Mesquera, Pascual Pino ..	Calle O'Higgins 1577, Buenos Aires.

Argentina—concld.

"Monopol" Soc. de Resp. Ltda. ..	Calle Medanos 1328-30, and Calle Maturin 2666, Buenos Aires.
Peserl, Frank R. ..	Sarmiento 557, 118-121, Buenos Aires.
Pino, Pascual ..	Calle O'Higgins 1577, Buenos Aires.
Werners, Juan Gerardo ..	Calle Conesa 2757, Buenos Aires.
Brazil.	
Buuck & Cia. Ltda. ..	Rua Senador Feijo 318, Santos.
Daarnhouwer & Cia. Agencia de Bahia ..	Caixa Postal 219, Bahia.
Dubois, E. & Cia. (Pharmacia Allema) ..	Rua da Alfandega 74, Rio de Janeiro.
Eckert, Carl ..	Rua Maua 1079, Porto Alegre.
Electro-Chimica Fluminense, Cia. ..	Rua 1st de Marco 110, Rio de Janeiro.
"Geobra" Cia. General de Obrase Construccoes S.A.	Praca Mauà 7, Rio de Janeiro.
Kern, Carlos & Cia. Ltda. ..	Rua da Alfandega 144, Rio de Janeiro.
Kirsten & Weber ..	Rua Lopes Cardoso 16, Bahia.
Petersen Michahelles & Cia. Ltda. ..	Rua Mayrink Veiga 8, Caixa Postal 759, Rio de Janeiro and at Sao Paulo.
Roth, G. & Cia. ..	Ave. 17 de Agosto 189, Pernambuco.
Schutte, Alfred H. & Cia. Ltda. ..	Rua Sao Pedro 88, Rio de Janeiro, and all branches in Brazil.
Tintas Sprimo, S.A. ..	Rua Coronel Pedro Alves 100, Caixa Postal 1839, Rio de Janeiro.
Bulgaria.	
Le Pheuix Bulgare S.A. D'Assurances ..	Dondoukoff 21, Sofia.
Vitocha Soc. Bulgaer D'Assurances Generales.	Moskovska 5, Sofia.
Chile.	
Arriagada, Jorge Orellana ..	Casilla 1894, Santiago.
Bruhn, Johannes ..	Nueva York 17, Santiago.
General de Construcciones S.A. Cia. ..	Bandera 575, Santiago.
Helmke, Fritz ..	Nueva York 52, Santiago.
Hinze y Bostelmann ..	Bandera 419, Santiago.
Hucke y Fischer Ltda. ..	Freire 799, Concepcion.
Hucke Hnos. S.A.C. ..	Ave. el Bosque 101, Santiago and at Valparaiso.
Kelter, Hans Harald ..	Nueva York 52, Santiago.
"La Italia", Soc. de Seguros Generales ..	Cochrane 859, Valparaiso.
Neitzel y Orthmann ..	Casilla 1894, Santiago.
Orlandini y Mayo, Ltda. ..	Providencia 1022, Santiago.
Reichmann Wilhelm ..	Bandera 172, Casilla 3124, Santiago.
China.	
Bolland, J. H. & Co. ..	Tientsin & Shanghai.
Bremen Colonial & China Trading Co. ..	3, Corso Vittorio, Eman III, Tientsin.
Hausmann & Wessendorf ..	233, Nanking Road, Shanghai.
Indra Trading Co. ..	66, Museum Road, Shanghai.
Siemssen & Krohn ..	66, Museum Road, Shanghai, and at Foochow.
Wolff, Otto (Köln) ..	303, Riujoro, Hsinking (Manchuria).
Dominican Republic.	
Indorff, F. Walter (Succr. Charles Pogson)	Ciudad Trujillo.
Guatemala.	
"Concepcion" de Guatemala, Cia. de Plantaciones.	Concepcion Escuintla.
Gieseler, Carlos ..	5th Avenue South 8, Apartado 24, Guatemala City.
Hayti.	
Bombace, F. & Devieux, C. ..	Petit Goave.
Cianciulli, H. & Co. ..	Cape Hayti.
de Matteis A. & Co. (Succr. Arthur de Matteis.	Port-au Prince.
Luciani, Jean & Co.	Cape Hayti.
Matteis, Luciani & Co.	Port-au-Prince.
Hungary.	
Kreditanstalt-Bankverein, (Ungarische Filiale).	Nádor-ucca 4, Budapest V.
Magyar-cseh iparbank r.t. (Ungarisch-Bohmische Industriebank A.G.)	Nádor-ucca 6, Budapest V.
"Mercur" váltóüzleti r.t. (Wechselstuben A.G. "Mercur").	Grof Tisza István-ucca 3, Budapest V.

Iraq.

Samhery, Antoine ..	Bagdad.
Shammas, Jean ..	8-33, Khan Hayawi Rewaq, Bagdad.

Japan.

Bata Shoe Co. Ltd.	68, Isemachi, Tokyo.
Buchert, Dr. Jimusho ..	6, Marunouchi 3-chome, Tokyo.
Deutsches Nachrichtenburo G.m.b. H. (Vertretung für Japan).	Dentsu Building, 1, Nishi 7-chome, Ginza, Kyobashi-ku, P. O. Box 458 Central, Tokyo.
Fuji Denki Seizo K.K. ..	6, Marunouchi 2-chome, Kojimachi-ku, Tokyo.
Nakamura, S. & Co. ..	24, Arihoro-cho, Otaru.
Prefa Shokai (Goshi Kaisha) ..	303, Nippon Building, 79, Kyomachi, P. O. Box 349, Kobe.
Steinhäuser, A. Shokai ..	Kobe Building, 7, Isobedori, 4-chome Fukiaiku, P. O. Box 1126, Sannomiya, Kobe.
Takeda Shoten K. K. Ch. (Ch. Takeda & Co. Ltd.).	27, Doshomachi 2-chome, Higashi-ku, Osaka.

Kwantung Leased Territory.

Scheinhütte, J. ..	146, Kaedecho, and c/o. Otto Wolff (Köln), Totaku Building, 2, Yamagatadori, Dairen.
Wolff, Otto (Köln) ..	Totaku Building, 2, Yamagatadori, Dairen.

Mexico.

Dittmer, Carlos y Cia. ..	Av. Rep. del Salvador 47, Apartado 464, Mexico City.
Font, Julio Molina S. en C. ..	Paseo de la Reforma 27, Mexico D.F.
Foto Productos, S. A. ..	Revillagigedo 25, Mexico D.F.
Hermann, Julio ..	16 de Septiembre 52, Apartado 831, Mexico D.F.
Importadora de Maquinaria, Cia. ..	San Juan de Letran 24, Apartado 756, Mexico D.F.
Körting-Motores, S.A. ..	Av. del Ejido 37, Apartado 1882, Mexico D.F.
Krieger, B, y Cia. S.A. ..	Luis Moya 49—Bis, Apartado 2344, Mexico City.
Mexicana de Representaciones, Agencia (Horst Kiel).	16 de Septiembre 52, Apartado 40, Mexico D.F.
Pfaff, Maquinas S.A. ..	Av. Uruguay 44-5, Apartado 549, Mexico City.
Rademacher, O. ..	P. O. Box 131, Guadalajara.
Reich, Jiri ..	Apartado 9052, Mexico D.F.

Morocco.

Spanish Zone.

Lupo, Andrea ..	Larache.
Mawick, Lupo & Co. Ltd., (Unitas Ltd.)	Calle Cardinal Cisneros 9, Tetuan.
Mawick Schieff, Francisco ..	Calle Cardinal Cisneros 9, Tetuan.

Nicaragua.

Merck Agencia (E. Merck G.m.b.H. Darmstadt).	Apartado 364, Managua.

Peru.

Nottebohm, Claus ..	Carabaya 478, Lima.
Novoa, Oscar D. ..	Puno 441, Lima.
Union Comercial Peruana-Alemanas S.A. (Deutsch-Peruanische, Handels Union A. G.).	Pasaje Olaya 104, Lima.

Portugal.

Astoria Ltda. Soc. ..	Regueirao dos Anjos 68, Lisbon.
Cunze, August Ltda. ..	Rua dos Fanqueiros 44, Lisbon.
Da Silva, E. Torres Pinto ..	Faro.
Greiner Ltda. ..	Faro.
Henzler, Fritz ..	Faro.
Lourenco & Charneca Ltda. ..	Faro.
Sancho, Rafael Dias ..	Faro.
Scheyer, Paul ..	Rua Passos Manuel 174-178, Oporto.
Schmidt, August ..	Praca dos Restauradores 13, Lisbon.

Portugal—concld.

Serra, Eduardo da Silva .. Rua Mousinho da Silveira 283, Oporto.
Strzellewicz, H. .. Rua da Conceicáo 67, Oporto.
Wendt & Bydekarken Ltda. .. Rua dos Sapateiros 70, Lisbon.

Portuguese East Africa.

"Eadom" Monapo .. Monapo, Mozambique.
Empresa Agricola do Monapo Ltda. .. Monapo Mozambique.
Gouveia, Jose Luzia Fernandes .. C.P. 103, Mozambique.
Jani, M. C. (Jani & Co.) .. Lourenco Marques.

Spain.

Alimbau Codina, M. .. Calle San Lorenzo 36, Reus.
Alimbau Minguell, Hijo de Miguel .. Calle de San Carlos y San Jose 50, Reus.
Blass S.A. .. únez de Balboa 25, Madrid.
Covadonga S.A. de Seguros .. Alarcon 7, Madrid, and Vitoria 16, Burgos.
Lemmel S. A. .. Ave, Generalisimo 309, Barcelona, and all branches in Spain.
Liesau, Francisco Oficina Tecnica .. Alcalá 60, Madrid, and all branches in Spain.
Muller, Carlos E. A. (Karl Heinrich Anton Muller). Calle Urgel 45, and Calle Nueva de San Francisco 27, Barcelona.
Reder, Gustavo .. Calle Zorille 17, Madrid.
Reder, Juan .. Calle Zorilla 17, Madrid.

Sweden.

Bamberger, L., A/B. .. Norrmalmstorg 1, Stockholm.

Switzerland.

Arpad Plesd H. .. Avenue Victor-Ruffy, Lausanne.
"Atlas", Speditions & Transport-Kontor. Eulerstrasse 59, Basle.
Chepha .. Lausanne.
Eisen und Metall A. G. .. Utoquai 29, Zurich.
Fibroplast, A. G. .. Fronwagplate 7, Schaffhausen.
Hamel, Carl, Spinn-Zwirnereimaschinen A.G. Arbon.
Hepp Gebrüder .. Bahnhofstrasse 79, Zurich.
Heiring-Rad, A.G. .. Bluemlisalpstrasse 18, Zurich.
Kadus-Werk .. Molkenstrasse 8, Zurich.
Kaiser's Kaffee-Geschaft A.G. .. Guterstrasse 311, Basle, and all branches in Switzerland.
"Mundus" Allgemeine Handels und Industrie A.G. Bahnhofstrasse 38, Zug.
Rohner A.G., Chemische Fabrik .. Pratteln.
Rotopulsor A.G. .. Fronwagplatz 9, Schaffhausen.
Schoeller Bleckmann & Cie, Stahlhaus .. 5 Limmatstrasse 183, Zurich.
"Sofitec", Soc. Financière et Technique Basle.
Sosico A.G. .. Konkordiastrasse 22, Zurich.
Storz, Hans .. St. Moritzstrasse 21, Zurich.
Thonet-Moebel A.G. .. Hebelstrasse 5, Basle.

Thailand.

Dr. W. M. Martin .. Bangkok.

Turkey.

Arev, Mamigon V. .. Aslan Han 4-5, Persembepazar, Istanbul.
Dabkovic ve Sur .. Frekyan Han 3, Galata, Istanbul.
Krupp Germanya Verft A.G. (Fried Krupp A.G. Essen). Kasimpasa, Istanbul.
Sark Yaglari Sirketi Sinaiyesi A.S. .. Izmir.
Solari F. Ltd. ve Giraud C. J. .. Cumhuriyet, Bulivari, Izmir.
Spierer, Hermann ve Súr .. Alsancak 1474 ncü sokak, 9, Izmir, and at Istanbul.

Uruguay.

Dyckerhoff y Widmann S.A. .. Paysandu 935, Montevideo.
Pfahler, Ernesto P. y Cia .. Calle Patria 2387, Montevideo.

Venezuela.

Hellmund W., C. & Co. .. Torre a Veroes 25, Caracas.

Yugoslavia.

E.N.I.T. ..	Terazije 16, Belgrade.
Fiat, A. D. ..	Nikole Spasica 2, Belgrade.
Italian State Railways (Agency) ..	Knez Mihajlova 5, Belgrade.
Jugo Petrol, A.D. ..	Knezev Spomenik 5/V, Belgrade.
Medjumursko Petrolejsko D.D. ..	Selnica.

PART II.—DELETION.

China.

Van Reekum Paper Company (Shanghai) Ltd.	346, Szechuen Road, Shanghai.

PART III.—AMENDMENTS.

Argentina.

In relation to Argentina Exportadora de Cereales Cia. (" Comparex "), for Cangallo 541 substitute Reconquista 336, Buenos Aires.

In relation to Argentina de Representaciones Cia., for Reconquista 336 substitute Cangallo 541, Buenos Aires.

China.

For Wolter, Carl & Co. (Gomei Kaisha), Mukden (Manchuria) substitute Wolter Carl & Co., Shanghai Bank Building, Mukden (Manchuria), and 39, Rue du Consulat, Tientsin.

Korea.

For Wolter, Carl & Co. (Gemei Kaisha), 4, Honmachi, 3-chome, Chemulpo (Jinsen) substitute Wolter, Carl & Co. (Gomei Kaisha), 4, Honmachi 3-chome, Jinsen Fu, Chemulpo.

No. 571-OR/40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by rule 79 of the Defence of India Rules shall, within the limits of the Karachi District in the Province of Sind, be exercisable also by the Collector of the said District.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, TUESDAY, OCTOBER 1, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

Simla, the 1st October, 1940.

No. 15-W. R. I./40.—In exercise of the powers conferred by subsection (4) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940, and in supersession of the notification of the Government of India in the Department of Commerce, No. 3-W. R. I./40, dated the 26th August, 1940, the Central Government is pleased to direct that the goods specified in the Schedule annexed hereto shall, notwithstanding anything contained in the said section, be deemed not to be goods insurable under the said Ordinance :—

SCHEDULE.

1. Growing crops, plants and trees, livestock, and, in relation to a person carrying on the business of producing agricultural products, the following goods produced by that person when on land occupied by him in the course of that business, that is to say, agricultural products and articles of food and drink wholly or partly manufactured or derived from any such product and fleeces and the skins of animals.

2. Goods forming the subject of a hire-purchase agreement or agreements where the hirer is a person not carrying on the business of selling, letting or hiring goods of the description so hired and wherein provision is made for payment in not less than four instalments spread over a period of not less than six months.

3. Coal (including anthracite and cannel coal) and coke and manufactured fuel of which coal or coke is the chief constituent.

4. Iron ore.

5. Manganese ore of all descriptions except manganese ores used in the manufacture of chemicals, electric batteries, manganese metal, glass or ceramics.

6. Iron and steel scrap.

7. Non-mettalliferous mining and quarry products, unmanufactured other than mica.

8. Bricks and tiles of brick-earth and clay, and refractory bricks, blocks and tiles.

9. Cinder, scale and slag.

10. Iron and steel of the following descriptions :—

Pig Iron ;

Ferro Alloys other than in powder form ;

Ingots ;

Billets, blooms and slabs ;

Tinplate and sheet bars ;

Plates, medium pla tes, whether fabricated or not ; sheets, coated and uncoated,

Angles, channels, tees, joists, piling Sections and other sectional material, whether fabricated or not ;

Rounds, rods, wire rods, squares, hexagons, flats and all other sections and shapes, other than bright ;

Rails, sleepers, fishplates and sole plates ;

Tinplates, terne plates, black plates and silver finished plates ;

Hoop and strip, hot or cold rolled, other than bright ;

Tyres, axles and wheels ;

Castings, blocks for foregings, blocks for pressings, forgings and stampings (except where wholly or partly machined) and pressings ;

Colliery Arches and pit props ;

Pipes and hot finished tubes ;

Assemblies of plates and sectional materials as component parts of structures.

11. Gold, silver, platinum, palladium, iridium, rhodium, osmium and ruthenium and alloys thereof (in grain, ingot, bar, wire or powder).

12. Paintings in oil or water colours, pencil, ink and charcoal drawings and pastels on canvas or paper (including board) and handprinted impressions taken from blocks, plates or like material, whether framed or unframed ; and sculpture, whether in the round in relief or in intaglio.

13. Postage stamps (intended for collection purposes) denoting a postal service or services, being marks or devices embossed or impressed or comprised in a label.

14. Objects or art or craftsmanship being not less than one hundred years old.

15. Cement and cement clinker.

16. Lime.

17. Slates for roofing.

18. Pavement kerbs and setts of granite.

19. Ores, concentrates, drosses, and residues for smelting of aluminium, antimony, copper, lead, nickel, and zinc (or spelter), and drosses and residues of tin.

20. Scrap of the following metals and alloys thereof :—aluminium, antimony, copper, lead, nickel, tin and zinc (or spelter).

21. Copper, unwrought, whether refined or not, in ingots, bars, billets, wirebars, blocks, slabs, cakes, cathodes, anodes, and rods, and copper shot.

22. Aluminium, antimony, lead, nickle, tin and zinc (or spelter) unwrought, in ingots, pigs, blocks, cakes, bars and slabs.

23. Lead in white lead stacks and chambers.

24. Alloys of aluminium, antimony, copper, lead, nickle, tin, zinc (or spelter) unwrought, in ingots, pigs, blocks, cakes, bars and slabs.

25. Unmounted diamonds, whether rough or polished, and industrial diamonds, mounted or unmounted.

26. National pearls, mounted or unmounted.

27. Other precious and semi-precious stones, unmounted, cut or uncut.

28. Gem set jewellery, that is to say, precious and semi-precious stones mounted in gold or platinum, palladium, iridium, rhodium, osmium and ruthenium.

29. Jewelled watch cases.

30. Findings and other articles made solely (except for fittings and embellishments) of gold or platinum, palladium, iridium, rhodium, osmium and ruthenium.

31. Settings, stampings, draftings, spinnings, castings and pressings of silver.

32. Printed books, being not less than 50 years old, and manuscripts.

33. Slates for damp-courses and slate slabs.

34. Concrete products of all descriptions.

35. The following manufactures of stone :—Pavement kerbs and setts ; channels slabs and flags ; and manufactured stone for building purposes.

36. Spent Oxide of iron.

37. The following compounds of radium of a concentration exceeding ten per cent :—bromide, carbonate, chloride and sulphate.

38. Ores, concentrates, mattes, drosses and residues of gold, silver, platinum palladium, iridium, rhodium, osmium and ruthenium.

39. Gold, silver, platinum, palladium, iridium, rhodium, osmium and ruthenium, and alloys thereof, in sheet or tube ; and ply-metal in the form of sheet, tube or wire of which any of the said metals or any alloy thereof is a component.

40. Nickel, unwrought, in all forms.

41. Printing machinery of the following descriptions :—Type-setting, letter press (including rotary and flat bed), lithographic, photogravure and stereotyping.

42. Recovered sewage grease and sewage sludge.

43. Gas of the kind supplied by public utility undertakings, water and electricity.

44. Mineral Oils of all descriptions.

45. Any goods in respect of which there is in force a policy of insurance which was in force on the 1st September, 1940, and has remained in force since that date without renewal, and whereby the owner of the goods for the time being is insured in respect thereof against War Risks for a sum not less than the value thereof for the time being.

46. The following products of petroleum when held for sale on premises which are mainly used as oil installation premises, namely, greases, wax, candles and bitumen.

Nothing in this Schedule shall, in relation to any person carrying on a business in the course of which he constructs or repairs ships or propelling machinery for ships, have effect in relation to any goods appropriated for the construction or repair of any particular ship or part of such ship.

No. 14-W.R.-I./40.—In exercise of the powers conferred by the proviso to sub-section (2) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940, and in supersession of the notification of the Government of India in the Department of Commerce, No. 2-W.-R.-I./40, dated the 26th August, 1940, the Central Government is pleased to direct that the provisions of section 7 of the said Ordinance shall not operate so as to require a person to be insured in respect of any goods which in relation to that person would not, apart from the provisions of subsection (2) of section 3 of the said Ordinance, be goods insurable under the said Ordinance.

H. C. PRIOR,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, THURSDAY, OCTOBER 3, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 3rd October, 1940.

No. M-1273.—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Mica Control Order 1940, namely :—

To clause 6 of the said Order, the following sub-clause shall be added, namely :—

"(4) If at any time a licence granted under sub-clause (1) is lost by the licensee or is destroyed, the licensee shall forthwith report the fact in writing to the District Magistrate and shall explain the circumstances in which the licence has been lost or destroyed. Upon the receipt of such intimation, the District Magistrate shall make such enquiries as he may think fit, and if he is satisfied that the licence has been lost or destroyed, he may issue a duplicate licence on payment of a fee of five rupees by the licensee. Such a licence shall be stamped with the word "Duplicate"."

S. H. ZAHEER,
Deputy Secretary to the Government of India.

1027 CS-984-11 10.40-SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, OCTOBER 18, 1940.

PART II.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, SEPTEMBER, 14, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

COMMUNICATIONS BRANCH.

Simla, the 6th September, 1940.

No. D -2461 -P.T/40.—The Governor-General in Council is pleased to direct that the following amendment shall be made in the Rules for the guidance of depositors in Post Office Savings Bank :—

For the Note below Clause (m) of Rule 42 of the said Rules, the following Note shall be substituted, namely :—

Note.—The period of the notice prescribed above may be reduced by the Postmaster-General and notice may be dispensed with in the following cases, provided that no cash is actually paid out by the Post Office at the time of the transaction :—

(a) when withdrawals are made for the purpose of immediate investment in Post Office 5-Year Cash Certificates.

(b) when withdrawals are made by local bodies for the purpose of investment in Provincial and Central Government Loans which cannot be purchased or subscribed through the Post Office, provided the application for investment along with the application for withdrawal of the required amount from the Savings Book with the words "for investment in__________Loan" written in bold letters is presented by the operator of the Savings Bank account at a Post Office which is in account with the treasury or sub-treasury authorised to accept applications for such loans. The amount withdrawn will be paid by the Post Office into the treasury by book-transfer. When a refund is to be made to the applicant due to a loan being oversubscribed or for any other reason, the amount will be credited to the Savings Bank

account concerned on the date on which the refund certificate from the Treasury Officer is received in the Post Office.

M. K. SEN GUPTA,
Financial Adviser, Communications.

FROM THE "GAZETTE OF INDIA," SIMLA, SATURDAY, SEPTEMBER 21, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TRADING WITH ENEMY.

Simla, the 14th September, 1940.

No. 17 (51)-E.T.)/40.—The following Order of His Majesty in Council is published for general information :—

AT THE COURT AT BUCKINGHAM PALACE, THE 17TH DAY OF JULY, 1940.

Present,

The King's Most Excellent Majesty in Council.

Whereas it is provided by the Prize Act, 1939 (2 & 3 Geo. 6 c. 65), that the law relating to Prize shall apply in relation to aircraft and goods carried therein in the same manner as it applies to ships and goods carried therein :

And whereas by Orders in Council, dated the 27th day of November, 1939, and the 11th day of June, 1940, His Majesty was pleased for the reasons specified in the said Orders, to direct certain measures to be taken against the Commerce of Germany and Italy, respectively :

And whereas it is provided by the said Orders that the law and practice in Prize shall, so far as applicable, be followed in all cases arising thereunder :

And whereas it is expedient to make clear the position of aircraft and goods carried therein in relation to the said Orders :

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows :—

The Orders in Council, dated the 27th day of November, 1939, and the 11th day of June, 1940, shall be deemed to have applied and shall apply as if the terms "merchant vessel" and "vessel", wherever occuring therein included civil aircraft ; as if the term "port" included place ; and as if the term "sailed from" included the departure of an aircraft.

E. C. E. LEADBITTER.

H. C. PRIOR,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, OCTOBER 5, 1940.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

Simla, the 2nd October, 1940.

No. 186/37.—In pursuance of clause (1) of the proviso to subsection (1) of section 60 of the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government is pleased to declare that the following allowances payable to any public officer in the service of the said Government, or any servant of a Federal Railway or of a cantonment authority or of the port authority of a major port, shall be exempt from attachment by order of a Court, namely :—

(1) All kinds of travelling allowances.
(2) All kinds of conveyance allowances.
(3) All allowances granted for meeting the cost of—
  (a) uniforms, and
  (b) rations.
(4) All allowances granted as compensation for higher cost of living in localities considered by Government to be expensive localities including hill stations.
(5) All house-rent allowaaces.

P. A. MENON,
Deputy Secretary to the Government of India.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

Simla, the 2nd October, 1940.

No. 22-W.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), as applied to the tribal areas beyond the western and northern boundaries of the North-West Frontier Province, the Central Government is pleased to direct that the following powers under the Defence of India Rules, as applied to the said areas, shall in those areas, be exercisable also by the Controller of Enemy Firms for the said areas, namely :—

(1) the power, under rule 105, of appointing Deputy Controllers and Inspectors of Enemy Firms, and of providing for the distribution and allocation of the work to be performed by them, and

(*ii*) all powers under rules 110 and 111.

O. K. CAROE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 3rd October, 1940.

No. D./C.-1806-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 20th September, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(*a*) Legal Tender in India	27,05,44,000
Deposits :—		(*b*) Legal Tender in Burma only	20,29,0[illegible]0
(*a*) Government—		Rupee Coin	9 6 [illegible],000
(1) Central Government of India.	6,62,58,000	Subsidiary Coin	5,56,000
		Bills Purchased and Discounted—	
		(*a*) Internal	—
(2) Government of Burma	2,95,22,000	(*b*) External	—
(3) Other Government Accounts.	3,81,13,000	(*c*) Government Treasury Bills	1,15,18,000
		Balances held abroad*	32,89,56,[illegible]00
(*b*) Banks	45,70,33,000	Loans and Advances to Governments	1,10,[illegible],000
(*c*) Others	1,10,49,000	Other Loans and Advances	..
Bills Payable	11,04,000	Investments	8,19,79,000
Other Liabilities	1,50,05,000	Other Assets	1,05,4[illegible],000
Rupees	71,80,84,000	Rupees	71,80,84,000

*Includes Cash and Short-term Securities.

Dated the 25th day of September, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 20th day of September, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	27,25,73,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(*a*) Held in India	44,41,43,000	
(*a*) Legal Tender in India.	2,18,91,34,000		(*b*) Held outside India	—	
			Sterling Securities	1,31,50,11,000	
(*b*) Legal Tender in Burma only.	12,18,95,000		Total of A		1,75,91,54,000
			B.—Rupee Coin		32,83,10,000
Total Notes issued		2,58,36,02,000	Government of India Rupee Securities.		49,61,38,000
			Internal Bills of Exchange and other Commercial Paper.		—
Total Liabilities		2,58,36,02,000	Total Assets		2,58,36,02,000

Ratio of Total of A to Liabilities : 68·089 per cent.

Dated the 25th day of September, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

Simla, the 5th October, 1940.

No. 243 (11)-Tr. (I.E.R.)/39.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVII of 1934), and in partial supersession of the notification of the Government of India in the Department of Commerce No. 243 (11)-Tr. (I.E.R)/39, dated the 3rd August, 1940, the Central Government is pleased to declare that the permissible maximum net exports of dry rubber from British India for the fourth quarter of 1940 shall be 3,993·75 tons.

H. C. PRIOR,
Secretary to the Government of India.

The 5th October, 1940.

No. 409-Ind. 1/40.—In exercise of the powers conferred by section 85 of the Trade Marks Act, 1940 (V of 1940), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 409-Ind. (1)/40, dated the 18th July, 1940, namely :—

In the said notification, for clause (3), the following clause shall be substituted, namely :—

" (3) The application shall be made in duplicate on printed forms obtained from the Registrar or the Deputy Registrar on payment of one rupee per set of two forms. "

T. S. PILLAY,
Joint Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

HAJ.

Simla, the 3rd October, 1940.

No. F. 142-1/40-O. S. (Camp).—In exercise of the powers conferred by subsection (*1*) of section 213 of the Indian Merchant Shipping Act, 1923 (XXI of 1923) the Central Government is pleased to direct that the following further amendment shall be made in the Indian Pilgrim Ships Rules, 1933, the same having been previously published as required by subsection (3) of the said section.

To the entries under the sub-heading "*Miscellaneous article*" in Table A annexed to rule 110 of the said Rules, the following entries shall be added, namely :—

" Liquor Hydrogenii Peroxide	4 oz.
Unguentum Gallae cum opio	½ oz.
M. & B. 693 (Dagenan)	25 tablets. "

J. D. TYSON,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

Simla, the 5th October, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1477.—The following bye-laws for the registration and control of dogs and the prevention of rabies in the Bakloh Cantonment, framed by the Cantonment Board, Bakloh, in exercise of the powers conferred by section 119, clause (*30*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), and in supersession of the bye-laws published with the notification of the Government of Punjab, No. 20201, dated the 24th June, 1930, are hereby published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely :—

Bye-laws for the registration and control of dogs and the prevention of rabies.

1. In these bye-laws unless there is anything repugnant in the subject or context "Veterinary Officer" means any Veterinary Officer in Military or Cantonment Board employ on duty in the cantonment, of or above the rank of a Veterinary Assistant in Government Service.

2. Every person owning or keeping a dog or dogs or otherwise in charge thereof within Cantonment limits shall, within fifteen days after bringing the dog or dogs within such limits as the case may be, cause such dog or dogs to be registered—

(a) in the case of dogs kept in the lines of a Military Unit, by the Officer Commanding the Unit,

(b) in the case of all other dogs, at the office of the Cantonment Board.

Provided that no registration shall be necessary—

(i) if the owner of the dog or dogs is a member of a regimental kennel club ;

(ii) if the dog or dogs is or are kept within Cantonment limits temporarily for a period not exceeding one month , and

(iii) in the case of puppies of not more than three months of age.

NOTE—An applicant for registration shall state—

(i) the sex,
(ii) the colour ; and
(iii) the breed (if known)

of the dog or dogs owned or kept by him.

3. Such registration shall hold good up to the 31st March next following. On or before the 1st April following, every owner or keeper of a dog or dogs already registered shall apply for the renewal of the registration of his dog or dogs to the authorities mentioned in clause (a) or (b) of bye-law 2, as the case may be.

4. A list of all dogs registered by an Officer Commanding a Unit shall be forwarded by him to the Cantonment Board by the 15th April in each year, and in the case of Units arriving at the station after the 15th April, within a month after the date of their arrival. Such subsequent additions or alterations as may be found necessary in that list shall likewise be communicated by the Officer Commanding to the said Board, quarterly on the 1st July, 1st October and 1st January, in each year.

5. Every registered dog shall wear a collar to which shall be attached a metal token bearing the number in the register. The token shall be such pattern as may be determined by the Board from time to time and shall be of a size easily distinguishable and shall bear consecutive numbers.

6. Each metal token shall be supplied by the Cantonment Board direct in the case of a dog or dogs registered by the Board, and through the Officer Commanding the Unit in the case of dogs registered by him, as the case may be on payment of annas four. In the event of the loss of a metal token a new token shall be supplied on payment of a like amount.

7. No dog shall be registered, nor shall a metal token be issued in respect of any dog, unless all taxes payable to the Board in respect of that dog have been paid.

8. Any dog which is not registered, or which is not wearing a collar and the prescribed metal token shall, if found in any public place be detained at the Central Cattle Pound, at the Cantonment Office or at any other place set apart for the purpose.

9. A fee of four annas shall be charged for every day or part of a day in respect of every dog detained under the provision of bye-law 8. Such fee shall be payable in addition to the feeding charges of the dog, the scale of which may from time to time be fixed by the Cantonment Board.

10. Any dog detained at any place mentioned in bye-law 8 shall, after one week from the date of detention, be liable to be destroyed or otherwise disposed of under the orders of the Executive Officer, unless the same is claimed and detention fee and feeding charges paid in respect thereof within that period.

11. (1) Every dog confined under the provisions of sub section (3) of section 119 of the Cantonments Act, 1924 (II of 1924) shall be kept under observation for ten days or such longer period as may be considered necessary by the Executive Officer after consultation with the Health Officer, Assistant Health Officer or a Veterinary Officer.

(2) If at the end of this period the Health Officer, the Assistant Health Officer or a Veterinary Officer certifies that the dog is not suffering from rabies, it shall be returned to the lawful owner or person in charge of it on payment of detention fee and feeding charges which shall be the same as those prescribed in bye-law 9. If, on the other hand, the Health Officer, the Assistant Health Officer or Veterinary Officer certifies that the dog shows symptoms of rabies it shall be destroyed forthwith.

Treatment of persons bitten.

12. Any person bitten by a dog or other animal which is, or is suspected to be, suffering from rabies may, with his consent and if certified by the Health Officer as necessary, be sent for treatment to the nearest hospital at which anti-rabic treatment is available.

Persons bitten to give immediate information.

13. Whoever has been bitten by a dog or other animal which is, or is suspected to be, suffering from rabies shall give or cause to give immediate information of the incident to the Executive Officer.

Steps to be taken to trace the dog which has bitten any person.

14. (1) On receipt of the above information the Executive Officer shall forthwith take steps in his power to trace the dog with a view to either having it confined, or destroyed, and if it has been destroyed he will make arrangements where necessary, for the extraction of brain and examination thereof at the nearest Provincial Laboratory.

(2) In the extraction of the brain, the procedure laid down in the Pamphlet "Rabies and Anti-rabic treatment" shall be followed.

Penalty.

15. Whoever :—

(*i*) fails to register his dog under bye-law 2, or

(*ii*) fails to renew the registration under bye-law 3, or

(*iii*) fails to see that the dog is wearing a collar and a metal token as required under bye-law 5, or

(*iv*) fails to give information as required under bye-law 13 or gives information which he knows, or has reason to believe to be false,

shall be punishable with fine which may extend to one hundred rupees.

No. 1485.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Amritsar, by reason of the acceptance by the Central Government of the resignation of Capt. J. B. Dancer, R.A.M.C.

No. 1486.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. F. Livesey, R.A.M.C., as a member of the Cantonment Board, Amritsar, *vice* Capt. J. B. Dancer, R.A.M.C., resigned.

No. 1487.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Campbellpore, by reason of the acceptance by the Central Government of the resignation of Asst. Surgn. C. E. MacDonald, I.M.D.

No. 1488.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. C. L. Lewis, R.A.M.C., as a member of the Cantonment Board, Campbellpore, *vice* Asst. Surgn. C. E. MacDonald, I.M.D., resigned.

No. 1491.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jhelum, by reason of the acceptance by the Central Government of the resignation of Capt. C. S. Gamble, I.M.S.

No. 1492.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Lt. Col. N. B. Mehta, I.M.S., as a member of the Cantonment Board, Jhelum, *vice* Capt. C. S. Gamble, I.M.S., resigned.

No. 1493.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of the following persons as members of the Jullundur Cantonment Board :—

Lala Ramji Lal Aggarwal.
Lala Telu Ram Jain.
Ch. Rahmatulla.
Ch. Mohammad Mahfooz.
Lala Ganeshi Lal Aggarwal.
Dr. Mirza Hamidulla Beg.
Lala Moti Ram Aggarwal.

No. 1500.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Sialkot, by reason of the acceptance by the Central Government of the resignation of Maj. L. R. Knight, M. C., 10/12 F. F. R.

No. 1501.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. T. F. Pearson, 10/16 Punjab R., as a member of the Cantonment Board, Sialkot, *vice* Maj. L. R. Knight M. C., 10/12 F. F. R., resigned.

C. MacI. G. OGILVIE,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

Simla, the 3rd October, 1940.

No. L.-3070.—In pursuance of clause (*e*) of subsection (2) of section 7, read with section 24, of the Payment of Wages Act, 1936 (IV of 1936), the Central Government is pleased to authorise the supply of one ana revenue stamps for obtaining receipts for payment of sums exceeding rupees twenty, as a service for which deductions from the wages of persons employed by a federal railway administration may be made.

H. TUFNELL-BARRETT,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, FRIDAY, OCTOBER 11, 1940.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 11th October, 1940.

No. D./C.-1861-F.—In exercise of the powers conferred by section 15A of the Indian Coinage Act, 1906 (III of 1906), as amended by the Indian Coinage (Second Amendment) Ordinance, 1940 (Ordinance No. 12 of 1940) the Central Government is pleased—

(*i*) to call in with effect from the 1st April, 1941, all rupee and half-rupee coins bearing on the obverse the effigy of Her late Majesty Queen Victoria; and

(*ii*) to direct that on and from the said date the said coins shall cease to be legal tender save—

(*a*) at the offices of the Issue Department of the Reserve Bank of India at Bombay and Calcutta till further notice, and

(*b*) at any Government Treasury or Post Office till the 30th September, 1941.

P. R. RAU,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, OCTOBER 12, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

Simla, the 7th October, 1940.

No. D./C. 1839-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 27th September, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
		Notes—	
Capital paid up	5,00,00,000	(*a*) Legal Tender in India ..	28,73,57,000
Reserve Fund ..	5,00,00,000	(*b*) Legal Tender in Burma only	23,62,000
Deposits :—		Rupee Coin	10,55,000
(*a*) Government—		Subsidiary Coin	6,10,000
(1) Central Government of India	6,73,78,000	Bills purchased and Discounted—	
(2) Government of Burma ..	3,51,76,000	(*a*) Internal	—
(3) Other Government Accounts	4,13,24,000	(*b*) External	—
(*b*) Banks	45,70,64,000	(*c*) Government Treasury Bills	91,75,000
(*c*) Others ..	3,13,77,000	Balances held abroad* ..	34,36,81,000
Bills Payable	8,34,000	Loans and Advances to Governments	1,40,00,000
Other Liabilities	1,75,73,000	Other Loans and Advances ..	..
		Investments	8,18,67,000
		Other Assets	1,08,19,000
	75,07,26,000		75,07,26,000

*Includes Cash and Short-term Securities.

Dated the 2nd day of October, 1940.

J. B. TAYLOR,

Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 27th day of September, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	28,97,19,000		A. Gold Coin and Bullion—		
Notes in Circulation :—			(*a*) Held in India ..	44,41,43,000	
(*a*) Legal Tender in India.	2,17,22,61,000		(*b*) Held outside India ..	..	
(*b*) Legal Tender in Burma only.	11,95,34,000		Sterling Securities ..	50,11,000	
			Total of A ..		1,75,91,54,000
Total Notes issued		2,58,15,14,000	B. Rupee Coin ..		32,62,06,000
			Government of India Rupee Securities.		49,61,54,000
			Internal Bills of Exchange and other Commercial Paper.		..
Total Liabilities ..		2,58,15,14,000	Total Assets ..		2,58,15,14,000

Ratio of Total of A to Liabilities : 68·144 per cent.

J. B. TAYLOR,
Governor.

Dated the 2nd day of October, 1940.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

CUSTOMS.

New Delhi, the 12th October, 1940.

No. 48.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to restrict the export of rubber and rubber plant as defined in section 2 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), out of British India to Cutch to consignments covered by a permit granted by the Indian Rubber Licensing Committee constituted under the second mentioned Act.

No. 49.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the said Notification, in Schedule I—Import Duties, under the head " A—General " after Serial No. ' 28-P ', the following entry shall be inserted, namely :—

" 28-Q	Ships and other ocean-going vessels, imported to be broken up.	Provided that articles contained in any such vessel not forming part of her necessary tackle apparel or furniture (*e.g.* pianos, crockery, cutlery) shall be assessed to duty separately under the appropriate items of the Tariff.	So much as is in excess of 15-5/8 per cent. *ad valorem*.

M. SLADE,
Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

CORRIGENDUM.

New Delhi, the 12th October, 1940.

No. 49-C. (3)/39.—In the Schedule annexed to the notification of the Government of India in the Department of Commerce, No. 7-W. R. 1./40, dated the 14th September, 1940, published at pages 1315-1316 of the *Gazette of India*, Part I—

(*i*) in item 4, for " Insure ", read " Insurance " ;
(*ii*) in item 13, omit " and " ;
(*iii*) in item 49, for " Glove ", read " Globe ".

T. S. PILLAY,
Joint Secretary to the Government of India

DEFENCE DEPARTMENT.

New Delhi, the 12th October, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1528.—In exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendment shall be made in the Cantonment Land Administration Rules, 1937, the same having been previously published as required by sub-section (*1*) of the said section, namely :—

Rule 42 of the said Rules shall be omitted.

No. 1529.—The following bye-laws for the regulation of the erection of temporary structures within the Bakloh Cantonment, framed by the Cantonment Board, Bakloh, in exercise of the powers conferred by clause (*18*) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely :—

Bye-laws.

1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Bakloh Cantonment without the permission in writing of the Cantonment Board, or the President, Cantonment Board, or the Executive Officer, as the circumstances require.

2. Any person committing a breach of the above bye-law shall, on conviction by a Magistrate, be punishable with fine which may extend to fifty rupees.

No. 1533.—In pursuance of subsection (*7*) of section 13 of the Cantonment Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Kasauli, by reason of the acceptance by the Central Government of the resignation of Mr. St. John L. Oliver.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

1040 CS—986—18.10.40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, OCTOBER 25, 1940.

PART II.

FROM THE " GAZETTE OF INDIA, " SIMLA, SATURDAY, AUGUST, 10, 1940.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

Simla, the 10th August, 1940.

No. 541-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

For rule 107 of the said Rules, the following rules shall be substituted, namely :—

" **107.** If it appears to a Controller of Enemy Firms that it is expedient for securing compliance with the provisions of this Part that any business should be subject to supervision, he may by order in writing direct that the business shall be subject to supervision, and thereupon any Controller, Deputy Controller or Inspector of Enemy Firms may for the purposes of such supervision exercise all or any of the powers mentioned in rule 106, and such other powers as may from time to time be conferred on him by the Central Government.

Supervision of suspected business.

107-A. (1) If it appears to a Controller of Enemy Firms that it is expedient for securing compliance with the provisions of this Part that the business of a person or body of persons suspected by him to be an enemy firm should be subject to supervision, he may, pending a decision by the Central Government in the matter, by order in writing direct that the business shall be subject to supervision, for a period which shall not, without the previous sanction of the Central Government, exceed one month ; and, thereupon, any Controller, Deputy Controller or Inspector of Enemy Firms may—

Supervision of firms suspected to be enemy firms.

(*a*) exercise, for the purposes of such supervision, all or any of the powers mentioned in rule 106 ;

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(*b*) by order in writing cancel any transaction of the firm which, in his opinion, is injurious to the public interest or is intended to evade the provisions of this Part;

(*c*) authorise the business of the firm to be carried on under such management as may be approved by him or subject to such conditions as he may deem fit to impose;

(*d*) himself carry on the business of the firm, if, in his opinion, no suitable management is available.

(2) Where a business is subjected to supervision under sub-rule (1), the Central Government may direct the Controller to recover from the assets of the firm concerned such fee, not exceeding the cost of supervision, as the Central Government may deem fit to impose."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, SEPTEMBER 14, 1940.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

Simla, the 14th September, 1940.

No. 496-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (1) of rule 88 of the said Rules, the words "in any port, aerodrome or railway station, or in or from any vessel, aircraft or railway train," shall be omitted.

No. 566-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely :—

In rule 104 of the said Rules—

1. In the marginal heading, after the words "enemy firms", the words "and purchase of enemy currency" shall be inserted.

2. In sub-rule (1) clause (*i*) shall be omitted and clause (*j*) shall be relettered as clause (*i*).

3. In sub-rule (2), for the word, letter and brackets "clause (*f*)" the word letter and brackets "clause (*e*)" shall be substituted.

4. After sub-rule (2), the following sub-rule shall be inserted, namely :—
"(2A). No person shall, directly or indirectly, purchase enemy currency.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, OCTOBER 19, 1940.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (E)

New Delhi, the 12th October, 1940.

No. 21/33/40-Political (E.)—The following draft of a further amendment to the Registration of Foreigners Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939 (XVI of 1939), is published, as required by the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 14th November, 1940.

Any objections or suggestions which may be received from any persons with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

For Sub-rule (1) of rule 10 of the said Rules, the following Sub-rule shall be substituted, namely :—

"(1) If at any time a foreigner is absent from his registered address for a continuous period of more than 24 hours he shall report to the Registration Officer of the district in which his registered address is situated, before he leaves, the address or addresses at which he proposes to stay with dates of his journey, and the date of his return to his registered address. He shall further report immediately any change in his programme.

Report of temporary absence from registered address.

Provided that a Registration Officer may exempt any such foreigner from reporting his change of address where that foreigner has to make frequent journeys to an adjoining or neighbouring registration district or districts, in which case he shall give due intimation to the Registration Officer or Officers concerned."

C. J. W. LILLIE,

Joint Secretary to the Government of India.

POLICE.

New Delhi, the 12th October, 1940.

No. 74/4/40-Police.—The following is published for general information :—

"I, Lawrence John Lumley, Marquess of Zetland, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by section 246 (1) and section 250 (1) of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendment in the Reserved Posts (Indian Police) Rules, 1938, namely :—

In sub-rules (1) and (2) of Rule 4 for the words "the Governor" the words "the Governor-General or the Governor as the case may be," shall be substituted.

Given under my hand this twentieth day of November, 1939.

ZETLAND,

One of His Majesty's Principal Secretaries of State."

J. G. SIMMS,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 17th October, 1940.

No. F.-44(4)-R. II./40.—The Governor-General in Council has had under consideration the question of affording relief to low paid Government servants in the event of a substantial rise in the cost of living in the circumstances created by the war and has decided to apply to Central Government servants employed in Bengal, excepting Railway employees whose special case is under separate enquiry, the provisions of the scheme of grain compensation allowance published with the Government of Bengal, Finance Department, Resolution No. 1635-F., dated the 8th July, 1940.

No. F.-44(4)-R. II./40.—The Governor-General in Council has had under consideration the question of affording relief to low paid Government servants in the event of a substantial rise in the cost of living in the circumstances created by the war and has decided to apply to whole-time Central Government servants employed in the Punjab, excepting Railway employees whose special case is under separate enquiry, the provisions of rule 18·7 of the Punjab Subsidiary Rules as modified by the Punjab Government, Finance Department's Resolution No. 3137-F. 40/27110, dated the 24th June, 1940.

A. C. TURNER,

Joint Secretary to the Government of India.

New Delhi, the 17th October, 1940.

No. D.-4389-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 4th October, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ..	24,09,99,000
Deposits :—		(b) Legal Tender in Burma ..	17,48,000
(a) Government—		Rupee Coin	8,00,000
(1) Central Government of India.	4,94,87,000	Subsidiary Coin	4,22,000
		Bills Purchased and Discounted—	
		(a) Internal	..
(2) Government of Burma ..	1,57,28,000	(b) External	..
(3) Other Government Accounts.	6,13,71,000	(c) Government Treasury Bills ...	53,61,000
		Balances held abroad*	38,47,26,000
(b) Banks	45,94,51,000	Loans and Advances to Governments ..	..
(c) Others	1,80,51,000	Other Loans and Advances	..
Bills Payable	21,12,000	Investments	7,96,77,000
Other Liabilities	1,73,97,000	Other Assets	98,64,000
	72,35,97,000		72,35,97,000

*Includes Cash and Short term Securities.

Dated the 9th day of October, 1940.

MANILAL B. NANAVATI,
Deputy Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 4th day of October, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department	24,27,47,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India ..	44,41,43,000	
(a) Legal Tender in India.	2,21,05,76,000		(b) Held outside India ..	..	
(b) Legal Tender in Burma only.	12,06,49,000		Sterling Securities ..	1,31,50,11,000	
			Total of A ..		1,75,91,54,000
Total Notes issued		2,57,39,72,000	B.—Rupee Coin		31,86,51,000
			Government of India Rupee Securities.		49,61,67,000
			Internal Bills of Exchange and other Commercial Paper.		..
Total Liabilities ..		2,57,39,72,000	Total Assets ..		2,57,39,72,000

Ratio of Total of A to Liabilities : 68·344 per cent.

Dated the 9th day of October, 1940.

MANILAL B. NANAVATI,
Deputy Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

CUSTOMS.

New Delhi, the 19th October, 1940.

No. 50.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 33 Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the said notification, in Schedule II.—Export duties, under the head " .—Special ", the following entry shall be added, namely :—

"13	Articles included in the Schedule to the Agricultural Produce Cess Act, 1940 (XXVII of 1940) exported (a) by sea as passengers' baggage, (b) by post, (c) to any place in Burma, (d) to any place in the Janjira State."	..	The whole of the duty leviable under section 3 of the Agricultural Produce Cess Act, 1940 (XXVII of 1940).

No. 51.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to exempt from the customs duty leviable thereon the following goods, namely :—

Goods (other than tobacco in any form and wines, spirits and alcoholic liquors) imported by parcel post addressed to any rating or marine subject to the Naval Discipline Act and, before delivery to the addressee, certified by the Principal Sea Transport Officer at Bombay or by the Naval Officer-in-charge or Senior Naval Officer at other major ports to be "war comforts".

M. SLADE,

Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

INSURANCE.

New Delhi, the 19th October, 1940.

No. 598-I(16)/39.—It is hereby notified for general information that the certificate of registration granted to the following insurer by the Superintendent of Insurance under section 3 of the Insurance Act, 1938 (IV of 1938) has been cancelled by him under clause (*d*) of subsection (4) of the aforesaid section as amended by the Insurance (Amendment) Act, 1940 and that the cancellation took effect from the date noted against it :—

Serial No.	Name and address of Insurer.	Certificate of registration No.	Class or classes of business covered by the cancelled certificate.	Date from which the cancellation took effect.
19	The Punjab Mutual Hindu Family Relief Fund, Limited, 18, Chamberlain Road, Lahore.	59	Life	12th October, 1940.

J. H. THOMAS,

Superintendent of Insurance.

DEFENCE DEPARTMENT.

New Delhi, the 19th October, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1550.—In exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendments shall be made in the Cantonment Land Administration Rules, 1937, the same having been previously published as required by subsection (1) of the said section, namely :—

In the said Rules —

(1) in the proviso to sub-rule (5) of rule 9, the words "on such terms as may in each case be determined by the Central Government" shall be omitted.

(2) in rule 43 —

(*a*) in clause (*iv*), the word "ordinarily" shall be omitted ; and

(*b*) the following proviso shall be added, namely :—

"Provided that the Central Government may, at the time of entrusting the management of any land to the Board ,—

(*i*) in modification of condition (*iii*) direct that the cost of the litigation referred to in that condition shall be borne by the Central Government, instead of by the Board, either wholly or in respect of such suits as the Central Government may think fit ;

(*ii*) in modification of condition (*iv*) direct that all receipts from the land, or receipts of a specified description, shall be credited to the Central Government instead of to the Cantonment fund ; and

(*iii*) impose such other conditions as it thinks fit on the management of the land."

No. 1552.—The following bye-laws for regulating the use and occupation of out, houses of bungalows in the Chakrata Cantonment, framed by the Cantonment Board-

Chakrata, in exercise of the powers conferred by clause (28) of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection (1) of section 284 of the said Act.

Bye-laws.

1. No servants' quarters or other out-houses, attached to an unoccupied bungalow shall be in occupation of any one other than the mali and chowkidar of the bungalow and their families. To facilitate check the owner shall send their names to the Cantonment Board.

2. If a bungalow is divided into tenements the out-house shall be proportionately occupied by only authorized domestic servants. Their names shall be sent to the Cantonment Board by the occupiers of the tenements.

3. If a bungalow in occupation of a tenant has more out-houses than his own requirements, the owner shall not let them out to any one, except with the previous sanction of the Cantonment Board.

4. A breach of any of the provisions of the above bye-laws shall be punishable with fine which may extend to Rs. 50 and, in the case of continuing breach, with an additional fine which may extend to Rs. 20 for every day during which such breach continues after conviction for the first such breach.

No. 1567.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Central Government of the resignation of Maj. E. B. Blackburn, 1/16 Punjab R.

No. 1568.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. R. A. Slater, M. C. 10/2 Punjab R., as a member of the Cantonment Board, Rawalpindi, *vice* Maj. E. B. Blackburn, 1/16 Punjab, R., resigned.

No. 1569.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Rawalpindi, by reason of the acceptance by the Central Government of the resignation of Capt. T. J. F. Fuller, 'A' Corps Signals.

No. 1570.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. R, N. Higgs, 'A' Corps Signals, as a member of the Cantonment Board, Rawalpindi, *vice* Capt. T. J. F. Fuller, 'A' Corps Signals, resigned.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATIONS.

POSTS AND TELEGRAPHS.

New Delhi, the 15th October, 1940.

No. Mails 132/40.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

To the entries in the *Schedule of Air Mail Fees* appended to subrule (2) of rule 6 of the said Rules, the following entry shall be added, namely :—

" (xliii) India—U. S. A.—England 3-0-0 1-0-0 ".

No. S.-158/1.—Mr. H. Hutson, officiating Chief Superintendent, Central Telegraph Office, Calcutta, is confirmed in that post with effect fram the 19th October, 1940.

New Delhi, the 16th October, 1940.

No. P.T.L. (F.) 93/40.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

Rule 223 of the said Rules shall be omitted.

New Delhi, the 17th October, 1940.

No. P.T.L./F.-227/39.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the

following further amendments shall be made in the Indian Post Office Rules, 1933, namely :—

In the said Rules,—

I. In item (6) of the list of officers appended to rule 218, the words and letters " of the F. M. Division and " shall be omitted.

II. In rule 219,—

(1) for the first sentence, the following shall be substituted, namely :—

" The bringing into British India through the medium of the Post Office, and the taking out of British India through that medium to any place outside India, of any narcotic drugs other than (1) those which are dangerous drugs within the meaning of the Dangerous Drugs Act, 1930 (II of 1930), and (2) the medicinal preparations which have been declared by a notification for the time being in force under clause (*g*) of section 2 of that Act not to be manufactured drugs having been prohibited under Section 19 of the Sea Customs Act, 1878 (VIII of 1878), the officers noted below* are empowered to search or cause search to be made for those narcotic drugs in the course of transmission by post. "

(2) the following shall be omitted, namely :—

" (6) Head Sorters, F. M. Sections ".

S. N. ROY,
Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 17th October, 1940.

No. M.-826 (1).—In exercise of the powers conferred by section 4 and subsection (*1*) of section 29 of the Petroleum Act, 1934, (XXX of 1934) the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Rules, 1937, the same having been previously published as required by subsection (*2*) of section 29 of the said Act, namely :—

For rule 128 of the said Rules, the following rule shall be substituted, namely :—

" 128. *Payment of fees.*—(*1*) Every application under this Chapter shall be accompanied, —

(*i*) if in respect of a licence granted or to be granted by the District Authority, by the appropriate fee in cash or by cheque, and

(*ii*) if in respect of any other licence, by a treasury receipt showing that the appropriate fee has been paid into the local Treasury under the head of account " XXXVI—Miscellaneous Departments (Central) Miscellaneous, Explosives. "

(2) If an application for the grant, renewal or amendment of a licence is rejected, the fee paid shall be refunded by the District Authority, or, if it has been paid into a Treasury, by that Treasury on the production of a signed order from the licensing authority directing such refund.

(3) Fees payable under any other Chapter of these rules shall be paid in cash or by cheque ".

No. M.-826 (2).—In exercise of the powers conferred by section 4 and subsection (1) of section 29 of the Petroleum Act, 1934 (XXX of 1934), as applied to Carbide of Calcium by the notification of the Government of India in the late Department of Industries and Labour, No. M.-826 (1), dated the 15th October, 1936, the Central Government is pleased to direct that the following further amendment shall be made in the Carbide of Calcium Rules, 1937, the same having been previously published as required by subsection (*2*) of section 29 of the said Act, namely :—

For rule 50 of the said Rules the following rule shall be substituted :—

" 50. *Payment of fees.*—(1) Every application under this Chapter shall be accompanied,—

(*i*) if in respect of a licence granted or to be granted by the District Authority by the appropriate fee in cash or by cheque, and

(*ii*) if in respect of any other licence, by a Treasury receipt showing that the appropriate fee has been paid into the local Treasury under the head of account " XXXVI—Miscellaneous Departments (Central) Miscellaneous, Explosives ".

(2) If an application for the grant, renewal or amendment of a licence is rejected, the fee paid shall be refunded by the District Authority, or, if it has been paid into a Treasury, by that Treasury on the production of a signed order from the licensing authority directing such refund."

S. H. ZAHEER,
Additional Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, MONDAY OCTOBER 21, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 21st October, 1940.

No. 583-O. R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely :—

In the said Rules,

1. In rule 41,—

(*a*) for sub-rule (*1*), the following sub-rule shall be substituted, namely :—

"(*1*) The Central Government or the Provincial Government may, for the purpose of securing the defence of British India, the public safety, the maintenance of public order or the efficient prosecution of war, by order addressed to a printer, publisher or editor, or to printers, publishers and editors generally,—

(*a*) require that all matter, or any matter relating to a particular subject or class of subjects, shall, before being published in any document or class of documents, be submitted for scrutiny to an authority specified in the order ;

(*b*) prohibit or regulate the printing or publishing of any document or class of documents, or of any matter relating to a particular subject or class of subjects, or the use of any printing press." ;

(*b*) in sub-rule (*2*), for the words "Provincial Government" the words "Government making the order" shall be substituted.

2. In sub-rule (*1*) of rule 56,

(*a*) for the words "The Provincial Government", the words "The Central Government or the Provincial Government" shall be substituted, and

(*b*) the words "for such period as may be specified in the order" shall be omitted.

A. DEC. WILLIAMS,
Secretary to the Government of India.

1092 CS—986—24.10.40—SGIP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 1, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, THURSDAY OCTOBER 24, 1940

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 24th October, 1940.

No. 1580.—Whereas an emergency has arisen which renders it necessary to embody certain units of the Indian Territorial Force to support and supplement His Majesty's regular forces in India :

Now, therefore, in pursuance of clause (b) of subsection (2) of section 9 of the Indian Territorial Force Act, 1920 (XLVIII of 1920), the Central Government is pleased to direct that the units of the Indian Territorial Force shown in column 1 of the annexed table shall be embodied with effect from the dates shown in column 2 of the said table :

TABLE.

Unit.	*Date of embodiment.*
1	2
12th Battalion, 9th Jat Regiment	**15th October, 1940.**
12th Battalion, 15th Punjab Regiment	**29th October, 1940.**
12th Battalion, 17th Dogra Regiment	**7th November, 1940.**

C. MACI. G. OGILVIE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY NEW DELHI FRIDAY, OCTOBER 25, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATIONS.

New Delhi, the 25th October, 1940.

No. 116-H.—His Imperial Majesty The KING, EMPEROR OF INDIA, has been graciously pleased to give orders for the following appointments to the Most Excellent Order of the British Empire, for services rendered during the Operations in Waziristan, North-West Frontier Province :—

To be an Officer of the Military Division of the said Most Excellent Order.

Lieut.-Colonel ROBERT ANCEL LOGAN, I.M.S., Officer Commanding, No. 11 Field Ambulance, Waziristan.

To be Members of the Military Division of the said Most Excellent Order.

Flight Lieutenant (now Squadron Leader) DESMOND GERARD HEATH SPENCER, late Headquarters, No. 1 (Indian) Group.

Flight Lieutenant LESLIE HERBERT STARR, Headquarters, No. 1 (Indian) Group.

No. 117-H.—His Imperial Majesty The KING, EMPEROR OF INDIA, has been graciously pleased to approve of the award of the Medal of the Military Division of the Most Excellent Order of the British Empire to the undermentioned for services rendered during the Operations in Waziristan, North-West Frontier Province :—

For Meritorious Service.

No. 363161 Sergeant (now Acting Warrant Officer) BERTIE LOCK, No. 28 Squadron.

No. 517301 Corporal ERNEST WILLIAM BANKS, late No. 11 Squadron.

No. 560776 Corporal FELIX JOHN GREENFIELD, late No. 20 Squadron.

No. 118-H.—His Imperial Majesty The KING, EMPEROR OF INDIA, has been graciously pleased to approve of the undermentioned awards for services rendered during the Operations in Waziristan, North-West Frontier Province :—

The Distinguished Service Order.

Major ERIC ASHLEY EVANSON, 3rd Bn., 17th Dogra Regiment.

The Military Cross.

Lieutenant RICHARD THOMAS HENRY LONSDALE, 1st Bn., The Leicestershire Regiment.

The Distinguished Flying Cross.

Squadron Leader (now Wing Commander) ELLACOTT LYNE STEPHENS WARD Officer Commanding, late No. 28 Squadron.

Acting Flight Lieutenant ANTHONY WILLIAM TARLETON TRAILL, No. 28 Squadron.

Flying Officer (now Flight Lieutenant) DUDLEY HENDERSON BURNSIDE, No. 31 Squadron.

Flying Officer HERVEY GEORGE FRADGELEY GAUBERT, No. 28 Squadron.

The Military Medal.

No. 4857477 Private GEORGE HENRY SMYTHE, 1st Bn., The Leicestershire Regiment.

No. 406879 Lance Corporal DENIS FINBER O'DRISCOLL, 1st Bn., The Royal Ulster Rifles.

No. 4856474 Corporal FRANK VINCENT, 1st/Bn., The Leicestershire Regiment.

No. 7012238 Rifleman MICHAEL HUGHES, 1st Bn., The Royal Ulster Rifles.

The Distinguished Flying Medal.

No. 517093 Corporal FREDRICK WILLAM AME, late No. 20 Squadron.

No. 565108 Pilot Sergeant (now Flight Sergeant) BERTRAM JAMES THOMAS, No. 39 Squadron.

No. 563430 Corporal PHILIP ANSCOMBE, late No. 39 Squadron.

No. 524404 Corporal REGINALD HUGHES, No. 20 Squadron.

No. 119-H.—His Excellency the Viceroy is pleased to sanction the following awards for services rendered during the Operations in Waziristan, North-West Frontier Province :—

The Indian Order of Merit (2nd Class).

No. 7461 Naik GHULAM SARWAR KHAN, 3rd Bn. (Q. M. O.), 10th Baluch Regiment.

On 20th October, 1939, Naik GHULAM SARWAR KHAN was Havildar of a platoon on HORESHOE. The enemy attacked and got to very close quarters killing one and wounding two of his men. His courage and cool leadership were largely responsible for the enemy's repulse. On 24th October, 1939, his platoon was securing a piquet overlooking Shawalli Camp when it came under heavy and accurate enemy fire which laid out two men of the platoon. Naik GHULAM SARWAR KHAN was wounded in the face but still carried on. He was again very severely wounded in the right arm but continued to observe the enemy until overcome by loss of blood. His conduct on both occasions was an inspiration to the platoon.

Subadar SHWAIB KHAN, South Waziristan Scouts.

On the 7th of October 1939, SPLITOI FORT was heavily fired on, and two casualties caused. Subadar SHWAIB KHAN, commanding the post, immediately turned out with the two available Platoons, and attacked the hostiles numbering some thirty. He drove them from their dominating position, and pursued them for about two miles. In this action he displayed marked initiative and outstandang qualities of leadership and gallantry. These qualities were also displayed during an attack on hostilies on SANDERBAND, near Jandola, on the 19th of April, 1939. On this occasion, his personal gallantry, and the tactical handling of the men under his command, resulted in the capture of four prisoners. His entire disregard for his own personal safety inspired confidence in others.

No. 120-H.—His Excellency the Viceroy is pleased to sanction the following awards for services rendered during the Operations in Waziristan, North-West Frontier Provence :—

The Indian Distinguished Service Medal.

Jemadar NANDABAHADUR THAPA, 1st Bn., 5th Royal Gurkha Rifles (F. F.)

Subadar MANIKISHAN NEWAR, 2nd Bn., 1st K. G. V. O. Gurkha Rifles.

No. 7108 Rifleman HIRASING GURUNG, 2nd Bn., 1st K. G. V. O. Gurkha Rifles.

Subadar KHARAKSING GURUNG, 2nd Bn., 6th Gurkha Rifles.

No. 1488 Havildar SHANKAR RAO GHARGE 1st Bn., 5th Mahratta Light Infantry.

Subadar JAI LAL, 2nd Bn. (K. E. VII's O.) 4th Bombay Grenadiers.

No. 5890 Sepoy MANGU, 3rd Bn., 17th Dogra Regiment.

No. 2245 Rifleman MADANCHAND THAKUR, 1st Bn., 8th Gurkha Rifles.

No. 1290 Naik BIRTASING GURUNG, 1st Bn., 8th Gurkha Rifles.

Jemadar SAID JALAL, Frontier Constabulary.

No. 121-H.—The names of undermentioned have been brought to notice by His Excellency the Commander-in-Chief for services rendered during the Operations in Waziristan, North-West Frontier Province :—

Commands and Staffs.

General Sir JOHN F. S. D. COLERIDGE, G.C.B., C.M.G., D.S.O., A.D.C., late General Officer Commanding-in-Chief, Northern Command.

Major-General E. P. QUINAN, C.B., D.S.O., O.B.E., Commander, Waziristan District.

Brigadier (now Major General) R. D. INSKIP,, C.B., C.I.E., D.S.O. M.C., Indian Army, late Commander, 1st Infantry Brigade.

Brigadier (now Major General) H. V. LEWIS, C.B., C.I.E., D.S.O., M.C., Indian Army, late Commander, Razmak Brigade.

Brigadier J. F. H. NUGENT, D.S.O., Indian Army, late Commander, Bannu Brigade.

Brigadier K. F. D. GATTIE, D.S.O., M.C., British Service, Commander, 2nd Infantry Brigade.

Colonel G. T. JOHNSON, Indian Army, late A. A. & Q. M. G., Waziristan District.

Colonel (now temporary Brigadier) C. J. WELD, M.C., Indian Army, late G.S.O.I., Waziristan District.

Lieut.-Colonel W. A. BROADFOOT, Skinner's Horse (1st D. Y. O. Cavalry), late Officiating G. S. O. I., Waziristan District.

Lieut.-Colonel J. S. O. ELLISON, R. I. A. S. C., A. D. S. & T., Waziristan District.

Brevet Lieut.-Colonel E. C. WALTERS, 4th Bn., 15th Punjab Regiment, G. S. O. II, Waziristan District.

Brevet Lieut.-Colonel T. H. ANGUS, D.S.O., 3rd Bn., 11th Sikh Regiment, late Brigade Major, 1st Infantry Brigade.

Major R. A. HUTTON, 2nd Bn., 2nd K. E., VII's O. Gurkha Rifles, Brigade Major, 2nd Infantry Brigade.

Major F. McCALLUM, O.B.E., M.C., 1st Bn., 9th Gurkha Rifles, late Brigade Major, Razmak Brigade.

Major C. M. STEWART, R. A. V. C., late D. A. D. V. S., Waziristan District.

Royal Tank Regiment.

Major C. H. MONTAGUE, 11th Light Tank Company.

Royal Artillery.

Lieut.-Colonel D. J. STEEVENS, M.C. 18th (Sohan) Mountain Battery (now with 3rd Field Regiment).

Major H. G. DE BURGH, O.B.E., M.C., 12th (Poonch) Mountain Battery.

Major W. G. P. STIRLING, 8th (Lahore) Mountain Battery.

Major R. L. TRIBE, 16th (Zhob) Mountain Battery.

2nd Lieutenant (now Lieutenant) M. C. HALL, 80th Field Battery.

No. 1020567 Sergeant W. S. WALSH, 80th Field Battery.

Royal Engineers.

Major E. H. T. GAYER, O.B.E., 10th Field Company, Q. V. O. Madras Sappers and Miners.

Captain D. W. REID, 10th Field Company, Q. V. O. Madras Sappers and Miners.

Royal Corps of Signals.

Major H. R. FIRTH, 1st Indian Divisional Signals.

No. 2316414 Sergeant J. H. DIRS, 1st Indian Divisional Signals.

No. 2324178 Lance Corporal G. VINCENT, Waziristan District Signals.

British Infantry.

1st Bn., The Leicestershire Regiment.

Major C. H. V. COX, M.C.

Major C. B. CALLANDER, M.C.

Major A. K. FERGUSON.

No. 4856840 Private F. DAWSON.

No. 4857281 Private C. LISSENBERG.

1st Bn., The Royal Ulster Rifles.

Lieut.-Colonel R. M. RODWELL.

Captain I. C. HARRIS.

Captain J. B. JEFFERYS.

No. 7012020 Corporal P. SMYTH.

No. 7012423 Lance Corporal W. T. GILLESPIE.

No. 7012238 Rifleman M. HUGHES.

Indian personnel attached to British units.

Artillery.

Subadar BURHAN ALI, 12th (Poonch) Mountain Battery.

Subadar BAKHTAWAR SINGH, 12th (Poonch) Mountain Battery.

Subadar SULTAN MAHMUD, 18th (Sohan) Mountain Battery.

Subadar WASAWA SINGH, 18th (Sohan) Mountain Battery.

Jemadar (now Subadar) WALI DAD, 18th (Sohan) Mountain Battery.

Indian Army.

No. 10 Field Company, Q. V. O. Madras Sappers and Miners.

Subadar MUNISAMI, I.D.S.M.

Indian Signal Corps.

No. 9365 Lance Naik JACOB, Waziristan District Signals.

Indian Infantry.

2nd Bn., 4th Bombay Grenadiers (K. E. VII's O.).

Lieut.-Colonel R. E. LEFLEMING, M.C. Major E. A. HAYES-NEWINGTON, O.B.E.
Jemadar KHARATI LAL.

1st Bn., 5th Mahratta Light Infantry.

Lieut.-Colonel E. G. SAVAGE.

No. 8414 Sepoy SAKHARAM TAMBEKAR., I.O.M.

2nd Bn., 7th Rajput Regiment (P.A.V).

Lieut.-Colonel (now Colonel) E. WOOD, M. C.

Major R. E. SCOTT.

Captain R. H. LONG.

Lieutenant D. F. GORDON.

Subadar JAGGAT SINGH.
Jemadar HABIB KHAN.
No. 9231 Havildar DALAL KHAN.
No. 13129 Lance Naik CHABEL SINGH

2nd Bn., 8th Punjab Regiment.

Lieut.-Colonel T. R. HENRY.
Major D. L. D. MACADAM.
Jemadar RAM RATTAN.
No. 6086 Havildar MUHAMMAD HAYAT.
No. 13643 Sepoy MEHDI KHAN.

3rd Bn., 10th Baluch Regiment (Q. M. O.).

Lieut.-Colonel J. S. HARVEY.
Subadar GHULAM MUHAMMAD.
Subadar SARDAR KHAN, I.D.S.M.
Jemadar GULZAR CHAND.
No. 6765 Havildar BOSTAN KHAN.
No. 7461 Naik GHULAM SARWAR KHAN.
No. 12480 Sepoy GHAZI KHAN.

5th Bn., 11th Sikh Regiment (D.C.O.).

Lieut.-Colonel C. W. W. FORD.
Major J. H. D. PARKIN, D. S. O.
Lieutenant M. H. HUSSAIN.
Lieutenant MUZAFFAR KHAN.
Subadar ATTAR SINGH.
Subadar GHULAM HAIDAR.
Jemadar MUNSHA SINGH, I.O.M. (Deceased).
No. 15596 Sepoy BANTA SINGH.

4th Bn., 13th Frontier Force Rifles (Wilde's).

Major N. G. GUY.
No. 3261 Company Havildar Major PIR BAKHSH.

3rd Bn., 14th Punjab Regiment.

Lieut.-Colonel G. E. F. SHUTE, M.C.
Major G. R. POUNCEY.
Subadar TURRA BAZ KHAN.

3rd Bn., 17th Dogra Regiment.

Lieut.-Colonel J. P. FULLERTON, D.S.O.
Major E. A. EVANSON.
Subadar (now Subadar Major) DIWAN CHAND, I.D.S.M.
No. 4306 Sepoy KALURAM.

1st Bn., 19th Hyderabad Regiment (Russell's).

Major R. C. MULLER.
Subadar Major BUDH RAM.
Subadar UMRAO SINGH.
No. 7688 Havildar DEBSHAMSHER SINGH.

1st Bn., 1st K. G. V's. O. Gurkha Rifles (The Malaun Regiment).

Lieut.-Colonel J. K. JONES.
Subadar KALAMSINGH GURUNG.

2nd Bn., 1st K. G. V's. O. Gurkha Rifles (The Malaun Regiment).

Lieut.-Colonel E. V. R. BELLERS.
Major W. G. GAHAN.
Captain E. T. D. RYDER.
No. 5891 Havildar HIRE RANA, I.O.M.
No. 7291 Naik PAHALSINGH RANA.
No. 6670 Lance Naik BAHADURSINGH THAPA.
No. 6431 Rifleman SASE THAPA.

2nd Bn., 2nd K. E. VII's. O. Gurkha Rifles (The Sirmoor Rifles).

Major O. DE T. LOVETT.
Jemadar KHATAN SINGH GURUNG.

1st Bn., 4th P. W. O. Gurkha Rifles.

Captain W. H. B. OLDHAM.

1st Bn., 5th Royal Gurkha Rifles (Frontier Force).

Major R. A. BRIGGS.
Subadar MANRAJ GURUNG.
Jemadar PADAMSINGH THAPA.

2nd Bn., 6th Gurkha Rifles.

Major G. H. PULLING.
Subadar KHARKSING GURUNG.
Jemadar DALSING THAPA.

1st Bn., 8th Gurkha Rifles.

Lieut.-Colonel (now Brigadier) J. B. SCOTT, M.C.
Lieutenant W. C. WALKER.
Lieutenant D. J. WEYMOUTH.
No. 1254 Naik JITMAN RANA.
No. 1988 Rifleman TIKARAM THAPA.
No. 2027 Rifleman SHERBAHADUR GURUNG.
No. 2095 Rifleman MAHESOR THAPA.

1st Bn., 9th Gurkha Rifles.

Lieut.-Colonel G. P. CRAMPTON, M.C.

Royal Indian Army Service Corps.

Major R. W. ALLAN, M.C.
Major W. E. D. WILKINSON.
Captain L. J. L. ADDISON.
Lieutenant H. C. R. LASLETT.
Lieut. (A. C.) W. J. FORD.
Sub-Conductor F. A. G. PAPWORTH.
Risaldar ALI HAIDER, I.D.S.M., No. 6 A. T. Company (Mule).
Risaldar GIRJA DUTT, No. 6 A. T. Company (Mule).
Risaldar ALAMDAR HUSSAIN, No. 19 A. T. Company (Mule).
Risaldar FEROZE DIN, No. 27 A. T. Company (Mule).
Jemadar MUHAMMAD HUSSAIN (III), No. 7 A. T. Company (Mule).
Jemadar AHMAD KHAN, No. 27 A. T. Company (Mule).
No. T. B.-64230 Troop Dafadar SOHAN SINGH, No. 27 A. T. Company (Mule).
No. M. T.-102058 Lance Naik HUKAM DAD, Miscellaneous Section (M. T. Depôt) Chaklala.
No. T. B.-177857 Driver MUHAMMAD BEG, No. 31 A. T. Company (Mule).

Medical.

No. 7 Field Ambulance.

Major D. CRAN, R.A.M.C.
Captain G. F. VALENTINE, R.A.M.C.
Captain H. A. LEDGARD, I.M.S.
Jemadar PINDI DAS BALI, I.M.D.
No. 3385575 A./Lance Corporal A. STONE, 2nd Bn., The East Lancashire Regiment.
No. 1/A./11415 A./Havildar ALLAH BUX, I.H.C.
No. 1/A./1815 Naik GULAB KHAN, I.H.C.

No. 11 Field Ambulance.

Lieut.-Colonel R. A. LOGAN, I.M.S.
No. 1/A./210651 Havildar BAKHTAWAR, I.H.C.

Veterinary.

Captain K. I. BARLOW, R.A.V.C.
Captain MUHAMMAD MASUD, I.A.V.C.
Captain UMESH CHANDRA MISRA, I.A.V.C.

Indian Army Corps of Clerks.

Conductor A. E. ROSLING, H. Q., Waziristan District.
Sub-Conductor C. E. WEST, H. Q., Waziristan District.
Sub-Conductor E. F. SALTER, H. Q., Waziristan District.
Sub-Conductor J. LEE, H. Q., Waziristan District.
No. 4913176 P./A./Sergeant (now tempy. Sgt. I. A. C. C., I. U. L.) H. BRUMMILL, H. Q., Waziristan District.
Sub-Conductor L. CLARE, H.Q., 2nd Infantry Brigade.
No. 4119851 Sergeant A. E. GRAY, H.Q., 2nd Infantry Brigade.
No. 4388117 Private (now tempy. Sgt. I. A. C. C., I. U. L.) F. ROCH, 2nd Bn., The Green Howards, H.Q., Razmak Brigade.

Military Engineer Services.

Mr. RASHID AHMAD, Overseer, Wana.

Civil Armed Forces.

South Waziristan Scouts.

Major D. H. J. WILLIAMS, O.B.E., 6th RoalBn., 13th Frontier Force Rifles (Scinde).

Major D. L. O. WOODS, O.B.E., 2nd Bn., 13th Frontier Force Rifles.

Subadar JANAT KHAN.

Subadar SHWAIB KNAN.

No. 2724 Havildar SARBAZ.

Tochi Scouts.

Major W. H. FITZ-MAURICE, 4th Bn., 15th Punjab Regiment.

Lieutenant T. J. PHILLIPS, 1st Bn., 9th Gurkha Rifles.

Subedar JAN BAHADUR, I.D.S.M.

Jemadar LAL DIN.

Frontier Constabulary.

Subadar Major AHMAD ALI.

Subadar Major NAZAR GUL.

Subadar SHER ALI, I.D.S.M.

Subadar ALI BAZ.

Subadar AWA GUL.

Subadar ALI MUHAMMAD.

Jemadar SAID.

Jemadar NAUBAT KHAN.

Jemadar KHAN WALI.

Jemadar KHAN SHER.

Jemadar JABBAR.

Jemadar GHANI SHAH.

Jemadar SHAHZAD KHAN.

No. 34013 Havildar ALI SHER.

No. 3017 Havildar SALEH KHAN.

No. 8009 Havildar MIRA BAZ.

No. 73030 Lance Naik KHAN, I.D.S.M.

No. 8061 Sepoy KAMIN GUL.

No. 70052 Sepoy SHEIKH HASSAN.

No. 70066 Sepoy MIRAM SHAH.

Air Forces in India.

Air Commodore A. W. F. GLENNY, M.C., D.F.C. (now on retired list).

Squadron Leader (now Acting Wing Commander) W. V. L. SPENDLOVE.

Flight Lieutenant C. H. JONES.

Flight Lieutenant G. H. N. GIBSON.

Flight Lieutenant P. STEVENS.

Flight Lieutenant A. G. G. BAIRD.

Flight Lieutenant W. R. SELKIRK.

Flight Lieutenant J. DARWEN.

Flying Officer K. W. BONNAR.

Flying Officer L. F. M. SAUNDERS.

Flying Officer J. G. FRASER.

Flying Officer B. J. THOMAS.

Pilot Officer (now Flying Officer) R. D. WILLIAMS.

Warrant Officer W. G. CANNING.

No. 361824 Flight Sergeant W. J. SHIRLAW.

No. 326885 Flight Sergeant F. BIDGOOD.

No. 362444 Flight Sergeant A. G. HAGGAR.

No. 347137 Flight Sergeant (now Warrant Officer) A. J. G. PIERCE.

No. 565584 Sergeant P. N. KINGWILL.

No. 563282 Sergeant A. E. USHER.

No. 564365 Corporal S. FISHER.

No. 560591 Corporal (now Tempy. Sergeant) H. W. COOPER.

No. 566292 L. A. C. F. J. STREET.

No. 590729 L. A. C. A. COLLIE.

No. 566463 A. C. 1 (now L. A. C.) S. H. WAKELING.

No. 522830 A. C. 1 (now L. A. C.) H. SMITH.

No. 524347 A. C. 1 (now L. A. C.) W. V. JONES.

Civil and Political.

His Excellency Sir GEORGE CUNNINGHAM, K.C.S.I., K.C.I.E., O.B.E., I.C.S., Governor, North-West Frontier Province.

Mr. H. J. VICKERS, C.I.E., Deputy Director of the Intelligence Bureau, Peshawar.

Mr. G. C. R. HERDON, Indian Police, District Officer, Frontier Constabulary, Darazinda.

Mr. D. L. WOODS, Indian Police, District Officer, Frontier Constabulary, Shabkadar.

Mr. A. ST. J. WOOD, Indian Police, District Officer, Frontier Constabulary, Oghi.

Mr. AYUB BAKHSH AWAN, Indian Police, District Officer, Frontier Constabulary Peshawar.

Khan Sahib HASHAM GUL KHAN, Bahadur, O.B.I., I.D.S.M., Offg. Assistant District Officer, Frontier Constabulary, Bannu.

J. G. LAITHWAITE,
Private Secretary to
His Excellency the Viceroy.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, OCTOBER 26, 1940.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

New Delhi, the 23rd October, 1940.

No. 4X/40–P.—The following Statutes are republished for general information :—

he Emergency Powers Defence (No. 2) Act, 1940

(3 & 4 GEO. 6, CH. 45.)

CHAPTER 45.

An Act to remove doubts as to the extent of the powers which may be exercised by His Majesty under the Emergency Powers (Defence) Act, 1939.

The 1st August, 1940.

WHEREAS by the Emergency Powers (Defence) Act, 1939, His Majesty was enabled to exercise certain powers for the purposes of meeting the emergency existing at the date of the passing of that Act, but the said powers did not enable provision to be made for the trial by courts martial of persons not being subject to the Naval Discipline Act, to military law, or to the Air Force Act :

And whereas by reason of the development of hostilities since that date it has become expedient to remove doubts as to the extent of the said powers in order to secure that provision for the trial of such persons by special courts may be made where necessary :

Now, therefore, be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Power to provide for trial of offences by special courts in certain areas. 2 & 3 Geo. 6, c. 62.

1.—(*1*) It is hereby declared that the powers conferred on His Majesty by the Emergency Powers (Defence) Act, 1939 (hereinafter referred to as "the principal Act") to make by Order in Council such Defence Regulations as appear to him to be necessary or expedient for securing the public safety, the defence of the realm, the maintenance of public order, and the efficient prosecution of any war in which His Majesty may be engaged, include power to make provision for securing that, where by reason of recent or immediately apprehended enemy action the military situation is such as to require that criminal justice should be administered more speedily than would be practicable by the ordinary courts, persons, whether or not subject to the Naval Discipline Act, to military law, or to the Air Force Act, may, in such circumstances as may be provided by the Regulations, be tried by such special courts, not being courts martial, as may be so provided.

(*2*) After paragraph (*a*) of subsection (*2*) of section one of the principal Act there shall be inserted the following paragraph :—

"(*aa*) make provision for the apprehension and punishment of offenders and for their trial by such courts, not being courts martial, and in accordance with such procedure as may be provided for by the Regulations, and for the proceedings of such courts being subject to such review as may be so provided for, so, however, that provision shall be made for such proceedings being reviewed by not less than three persons who hold or have

held high judicial office, in all cases in which sentence of death is passed, and in such other circumstances as may be provided by the Regulations ;"

and in the said paragraph (*a*) the words " for the apprehension trial and punishment of persons offending against the Regulations and " are hereby repealed.

2. This Act may be cited as the Emergency Powers (Defence) No. (2)Act, 1940, and shall be included among the Acts which may be cited together as the Emergency Powers (Defence) Acts, 1939 and 1940. Shor and c

The Workmen's Compensation (Supplementary Allowances) Act, 1940.

(3 & 4 GEO. 6, CH. 47.)

CHAPTER 47.

An Act to provide for the payment nf supplementary allowances to workmen entitled to weekly payments by way of compensation under the Workmen's Compensation Act, 1925, and for purposes connected therewith.

[*8th August, 1940.*]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

1.—(*1*) Subject as hereinafter provided, where any workman is at any time while this Act is in force entitled to a weekly payment by way of compensation under the Workmen's Compensation Act, 1925 (which Act, as amended by any subsequent enactment, is referred to in this Act as " the principal Act "), he shall, whether the accident giving rise to the compensation happened before or after the commencement of this Act, be entitled, in respect of each week after the commencement of this Act in respect of which he is entitled to the weekly payment, to— Supple menta allowa workm entitle weekly payme 15 & 1 5, c. 8

(*a*) a supplementary allowance at a rate not exceeding five shillings a week ; and

(*b*) in the case of a male workman who has children under the age of fifteen years, a supplementary allowance in respect of each such child at a rate not exceeding four shillings a week for the eldest or only child under that age and for the second child under that age, and not exceeding three shillings a week for any additional child under that age.

(*2*) Where the weekly payment is in respect of total incapacity or equals the amount which would be payable to the workman in the case of total incapacity resulting from the injury, any such allowance shall be the maximum allowance specified in the foregoing subsection, and in any other case shall bear the same proportion to the maximum allowance as the weekly payment bears to the amount of the weekly payment which would be payable to the workman in the case of total incapacity :

Provided that the total amount of the supplementay allowances payable in respect of any weekly payment shall not exceed such sum as would, together with the said weekly payment, amount—

(*a*) in the case of total incapacity, to seven-eighths of the average weekly earnings of the workman before the accident, calculated in like manner as for the purpose of ascertaining the weekly payment; or

(*b*) in the case of partial incapacity, to seven-eighths of the difference between the amount of the said average weekly earnings of the workman before the accident and the average weekly amount which he is earning or is able to earn in some suitable employment or business after the accident.

Any reference in this subsection to the average weekly earnings of the workman before the accident shall be construed, in a case where the amount of the weekly payment is increased as a result of a review under subsection (*2*) of section eleven of the principal Act, as a reference to the weekly sum which he would probably have been earning at the date of the review if he had remained uninjured.

(*3*) The supplementary allowances shall be deemed to be part of the said weekly payment for all purposes except—

(*a*) the calculation of the compensation payable in a case where death results from the injury ;

(*b*) the provisions of section fifty-one of the National Health Insurance Act, 1936 (which limits the benefit payable under that Act in cases where compensation is payable under the principal Act) ; 26 G I Ed 32.

and the allowances shall accordingly be payable by the employer liable to make the weekly payment:

Provided that the provisions relating to the redemption of weekly payments shall have effect subject to the modifications contained in the next following section of this Act.

(4) Any workman who is entitled while this Act is in force to two or more concurrent weekly payments shall be entitled to supplementary allowances in respect of each such weekly payment:

Provided that the aggregate of such allowances shall not exceed the maximum allowances respectively specified in paragraph (a) and paragraph (b) of subsection (1) of this section and where, but for this provision, the aggregate would exceed those maximum allowances and the weekly payments are not all payable by the same person, the several persons liable to make the weekly payments aforesaid shall only be liable to pay such allowances as bear to the said maximum allowances the same proportions as their respective weekly payments bear to the aggregate of the weekly payments.

(5) In this section the expression "child" means, in relation to a male workman entitled to a weekly paymen,—

(a) any legitimate or illegitimate child born to him not later than nine months after the accident giving rise to compensation;

(b) any stepchild, being a legitimate child whose mother was married to him before the accident; and

16 and 17 Geo. 5. c. 29. 20 and 21 Geo. 5. c. 37.

(c) any child adopted before the accident by him, or by him and his wife jointly, in pursuance of an adoption order made under the Adoption of Children Act, 1926, or the Adoption of Children (Scotland) Act, 1930, or the Adoption of Children Act (Northern Ireland), 1929.

Provisions as to redemption.

2.—(1) Such of the provisions of section thirteen of the principal Act as relate to the method of calculating the lump sum for which a weekly payment may be redeemed, where the incapacity is permanent, shall not apply to the redemption of supplementary allowances, and the amount of the lump sum for which any such allowances may be redeemed shall, in default of agreement and subject to the following provisions of this section, in all cases be settled by arbitration under the principal Act.

(2) The representative committee, arbitrator or judge of a country court, to whom the settlement of the amount to be paid for the redemption of any supplementary allowances is referred, shall not proceed with the matter unless the committee, arbitrator or judge, as the case may be, is satisfied that, having regard to the circumstances of the case including the interests of any children in respect of whom allowances are payable, the allowances can properly be redeemed.

(3) The registrar of the county court to whom a memorandum of an agreement for the redemption of any supplementary allowances has been sent, shall, unless he is satisfied that, having regard to the circumstances of the case including the interests of any children in respect of whom allowances are payable, the allowances can properly be redeemed, refuse to record the memorandum and shall refer the matter to the judge who shall likewise refuse to record the memorandum unless he is satisfied as to the matter aforesaid:

Provided that this subsection shall not be taken as prejudicing any power of the registrar or judge under the principal Act to refuse to record any such memorandum as aforesaid.

(4) The representative committee shall not approve, for the purposes of any order made under section twenty-eight of the principal Act, any agreement for the redemption of any supplementary allowances, unless the committee is satisfied as to the matter aforesaid.

(5) Where for the purposes of any of the following enactments, this is to say—

(a) subsection (3) of section seven of the principal Act;

(b) sections seventy-eight and two hundred and sixty-four of the Companies Act, 1929; and

19 & 20. Geo. 5. c. 23. 24 and 25 Geo. 5. c. 23.

(c) subsection (5) of section three of the Workmen's Compensation (Coal Mines) Act, 1934;

it is necessary to ascertain the amount of the lump sum for which any weekly payment which includes supplementary allowances could be redeemed, those enactments shall have effect subject to the provisions of subsection (1) of this section, but the foregoing provisions of this section, other than subsection (1), shall not apply.

(6) Where any weekly payment is redeemed but not the supplementary allowances payable in respect thereof, those allowances shall continue to be payable as if the

weekly payment had not been redeemed, and the provisions of the principal Act relating to reviews of weekly payments and periodical submission to medical examination and otherwise shall continue to apply for the purpose of ascertaining the amount which the weekly payment would have been at any time if it had not been redeemed, and of adjusting the supplementary allowences accordingly.

Requirements as to furnishing of information.

3.—(1) Any employer against whom a claim for supplementary allowances is made may by notice in writing require the workman to make a declaration in such form as may be prescribed by the Secretary of State and containing such information as may be necessary for the purposes of this Act as to any children in respect of whom allowances are claimed, and as to any other weekly payment by way of compensation under the principal Act, and any supplementary allowances payable in respect thereof, to which the workman is entitled, and any employer liable to pay supplementary allowances may by notice in writing require the workman to make, on any occasion on which the supplementary allowances are due, a declaration in such form as may be so prescribed containing such information as may be necessary to enable the employer to ascertain whether there has been any material change of circumstances; and if the workman, without reasonable cause, fails to make the declaration within a period of fourteen days from the service of any notice under this subsection, his right to the allowances shall be suspended as from the expiration of that period until the declaration is made, and no allowances shall be payable in respect of the period of suspension.

(2) Any person who, for the purpose of obtaining a supplementary allowance for himself or any other person or of increasing the amount of any such allowance, knowingly makes any false statement or false representation, shall be liable, on summary conviction, to a fine not exceeding twenty pounds or to imprisonment for a term not exceeding three months or to both such fine and such imprisonment, and where any allowances have, in consequence of any such false statement or representation made in writing by the workman or with his knowledge, been paid in excess of the amounts to which the workman was entitled, the employer liable to pay the allowances shall, without prejudice to any other method of recovery, be entitled to deduct the amount of the excess from any future payments of allowances.

Proof of age and marriage.

4.—(1) Where for the purposes of this Act the age or marrige of any person is required to be ascertained or proved, any person shall—

(a) on presenting a written requisition in such form and containing such particulars as may be prescribed by the Minister of Health or, as respects Scotland, by the Secretary of State; and

(b) on payment of a fee, in the case of a birth certificate, of six pence, and, in the case of a marriage certificate, of one shilling;

be entitled to obtain a certified copy of the entry of the birth or marriage, as the case may be, of the first-mentioned person in the register of births or marriages, as the case may be, under the hand of the registrar or superintendent registrar or other person having the custody thereof.

(2) Forms for such requisitions as aforesaid shall on request be supplied without any charge by every registrar of births and deaths, and by every superintendent registrar or other person having the custody of the register.

Provision with respect to certified schemes.

5.—(1) If it appears to the Registrar of Friendly Societies that any scheme duly certified by him under subsection (1) of section thirty-one of the principal Act no longer conforms to the conditions stated in that subsection by reason of the provisions of this Act, he shall make such amendments of the scheme as may in his opinion be necessary to render the benefits thereunder, after discounting any additional benefits arising as the result of contributions by the workmen, not less favourable to the workmen than the benefits provided by the principal Act as amended by this Act.

(2) Where the Registrar has amended any such scheme, the amendments shall have effect as from the commencement of this Act, and the certificate given by the Registrar in respect of the scheme shall continue to apply to the amended scheme.

Provision with respect to schemes applying to workmen suffering from silicosis and certain other industrial diseases. 20 & 21 Geo. 5. c.29

6. This Act shall apply in relation to workmen entitled to compensation under any scheme made by the Secretary of State under the provisions of section forty-seven of the principal Act and of the Workmen's Compensation (Silicosis and Asbestosis) Act, 1930, subject to such adaptations, modifications and exceptions as may be contained in the scheme or in an amending scheme made under those provisions.

Consequential adaptation of Assurance Companies Act, 1909. 9 Edw. 7. c. 49.

7. The Board of Trade may by order make such adaptations and modifications of the Fourth, Sixth and Eighth Schedules to the Assurance Companies Act, 1909 (which contain certa n forms of statement, rules and requirements relating to employer's liability insurance business) as appear to the Board to be necessary or expedient in consequence of the provisions of this Act.

Short title, construction, commencement and extent.

8.—(1) This Act may be cited as the Workmen's Compensation (Supplementary Allowances) Act, 1940, and shall be construed as one with the principal Act, and the Workmen's Compensation Acts, 1925 to 1938, and this Act may be cited together as the Workmen's Compensation Acts, 1925 to 1940.

(2) This Act shall come into operation on the nineteenth day of August nineteen hundred and forty.

(3) This Act shall not apply in any case where the accident happened before the first day of January nineteen hundred and twenty-four.

G. H. SPENCE,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 24th October, 1940.

No. F.-5 (8)-R. II/40.—In exercise of the powers conferred by clause (*a*) of sub-section (2) of section 241 of the Government of India Act, 1935, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the Civil Service Regulations, namely :—

In the said Regulations—

(1) In Article 740—

(i) for the words letters and figures "pay of Rs. 200" the words, letters and figures "pay of Rs. 350" shall be substituted ;

(ii) after the word and figure "Volume I" the brackets, figures and word "(1915 edition)" shall be inserted ;

(iii) in the table (*c*) set forth in the said Article—

(a) for the words, letters and figures "less than Rs. 200" the words, letters and figures "less than Rs. 350" shall be substituted ;

(b) the following entries shall be omitted, namely :—

" „ 250, „ „ 350 .. .. Conductor
„ 200, „ „ 250 .. .. Sub-Conductor."

(iv) the Note below the said Article shall be omitted.

(2) After Article 740, the following article shall be inserted, namely :—

"740-A. A civil officer in receipt of pay of less than Rs. 350, but not less than Rs. 200 a month who may be serving in a civil capacity with a military force may be granted by the Government of India a wound or injury pension or gratuity, and the family of such an officer is eligible for family awards, under the conditions stated in Army Regulations, India, Volume I(1915 edition), in so far as they are applicable to Conductors and Sub-Conductors and at the rates specified below :—

——	When pay is less than Rs. 250.	When pay is not less than Rs. 250.
(i) Wound pension ..	Rs. 800 (or £ 60) per annum ..	Rs. 940 (or £ 70) per annum.
(ii) Injury Pension ..	Rs. 480 (or £ 36) per annum ..	Rs. 600 (or £ 45) per annum.
(iii) Gratuity for a wound or injury received in action.	Rs. 800 (or £ 60) ..	Three months' pay, subject to a minimum of Rs. 800 (or £ 60).
(iv) Family awards—		
(a) Widow's Pension ..	Not more than Rs. 1,200 (or £ 90) and not less than Rs. 600 (or £ 45) per annum.	
(b) Children's Allowance ..	If motherless, not more than Rs. 300 (or £ 22½) and not less than Rs. 167 (or £ 12½) per annum for each child.	
	If not motherless, not more than Rs. 156 (or £ 12) and not less than Rs. 83 (or £ 6¼) per annum for each child.	

NOTE 1.—The above rates of family awards shall be granted under the conditions laid down in Army Regulations, India, Volume I (1915 edition) for the grant of intermediate rates of those pensions and allowances only.

NOTE 2.—Pensions, gratuities and children's allowances under this Article shall be paid in sterling if the person to whom payment is made is residing on the date of payment in a country where the rupee is not legal tender, and in rupees in all other cases."

(3) In Article 741-A, for the words and figures " aggravated by, such service, his rank for this purpose being determined according to the table of the relative military rank in Article 740 :

Provided that where the rank so determined is that of a Conductor or Sub-Conductor " the following shall be substituted, namely :—

" aggravated by, such service. The rank for this purpose in the case of officers on pay of not less than Rs. 350 a month shall be determined according to the table of the relative military rank in Article 740:

If the Officer is in receipt of pay of less than Rs. 350 a month".

(4) After Article 741-A, the following Article shall be inserted, namely :—

" 741-B. In awarding gratuities pensions or allowances to families the Government of India shall have discretion to make such modifications in the mode of allotment or conditions of tenure prescribed in Army Regulations India, Volume I (1915 edition), as they may consider desirable with a view to adapting these to the legal or customary conditions applicable in the case of the families to be benefited."

R. L. GUPTA,

Deputy Secretary to the Government of India.

New Delhi, the 24th October, 1940.

No. D./4602-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 11th October, 1940.*

LIABILITIES.	Rs.	ASSETS	Rs.
		Notes—	
Capital paid up	5,00,00,000	(a) Legal Tender in India ..	21,46,98,000
Reserve Fund	5,00,00,000	(b) Legal Tender in Burma only ..	17,56,000
Deposits :—		Rupee Coin	8,84,000
(a) Government—		Subsidiary Coin	4,48,000
(1) Central Government of India	7,38,88,000	Bills Purchased and Discounted—	
(2) Government of Burma ..	1.72.94,000	(a) Internal	..
(3) Other Government Accounts	4.98.11,000	(b) External	..
(b) Banks	45,05.11,000	(c) Government Treasury Bills ..	2,00,000
(c) Others	2,70,66,000	Balances held abroad*	37.29,27,000
Bills Payable	21.84,000	Loans and Advances to Governments ..	5,50,00,000
Other Liabilities	1,69,42,000	Other Loans and Advances	..
		Investments	8,11,56,000
		Other Assets	1,06,27,000
	73,76,96,000		73,76,96,000

*Includes Cash and Short-term Securities.

Dated the 16th day of October, 1940.

MANILAL B. NANAVATI,

Deputy Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 11th day of October, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	21,64,54,000		A. Gold Coin and Bullion—		
Notes in Circulation :—			(a) Held in India ..	44,41,43,000	
(a) Legal Tender in India.	2,23,27,49,000		(b) Held outside India ..	..	
(b) Legal Tender in Burma only.	11,87,42,000		Sterling Securities ..	1,31,50,11,000	
			Total of A ..		1,75,91,54,000
			B. Rupee Coin ..		31,26,13,000
Total Notes issued		2,56,79,45,000	Government of India Rupee Securities.		49,61,78,000
			Internal Bills of Exchange and other Commercial Paper.		..
Total Liabilities ..		2,56,79,45,000	Total Assets ..		2,56,79,45,000

Ratio of Total of A to Liabilities : 68·504 per cent.

Dated the 16th day of October, 1940.

MANILAL B. NANAVATI,

Deputy Governor.

C. E. JONES,

Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi, the 26th October, 1940.

No. 52.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to exempt from the customs duty leviable thereon the following goods, namely :—

"Knitting wool imported by any society of voluntary workers for knitting into wearing apparel for the use of any of His Majesty's forces serving outside India and so certified either by a military officer of rank not below that of a Brigade Commander or by a duly authorised official of the Indian Red Cross Society".

M. SLADE,

Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE (WAR).

New Delhi, the 26th October, 1940.

No. 66-C. W. (9)/40.—In exercise of the powers conferred by rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce No. 1-I. T. C./40, dated the 20th May, 194 0, namely :—

In the Schedule annexed to the said notification, after Serial Number 8, the following entry shall be inserted, namely :—

" 8A Proprietary and patent medicines containing spirit. 22 (5) (b) ".

A. H. LLOYD,

Secretary to the Government of India.

No. 16-W. R. I./40.—In exercise of the powers conferred by subsection (4) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 15-W. R. I./40, dated the 1st October, 1940, namely :—

In the Schedule annexed to the said notification, after item 46, the following items shall be inserted, namely :—

" 47. Chrome ore.

48. Crude asbestos.

49. Building materials made partly of cement and partly of asbestos."

INSURANCE.

New Delhi, the 26th October, 1940.

No. 605-I. (1)/39.—Whereas the Central Government is satisfied that insurers constituted, incorporated or domiciled in British India are under the law or practice in the Indian State of Baroda entitled therein to benefits corresponding to those conferred by this notification on insurers constituted, incorporated or domiciled in the said State :

Now, therefore, in exercise of the powers conferred by section 116 of the Insurance Act, 1938 (IV of 1938), the Central Government is pleased to direct that the proviso to subsection (1) of section 3 of the said Act shall apply to insurers constituted, incorporated or domiciled in Baroda as if for the words, brackets and figures " the expiry of one month from the commencement of the Insurance (Amendment) Act, 1940 " the words " such date as the Central Government may appoint in this behalf " were substituted.

H. C. PRIOR,

Additional Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 26th October, 1940.

No. 12-A. (3)/40.—With reference to this Department's Notification No. 12-A (2)/38, dated the 24th September, 1938, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government

is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

580. Mr. Assikadu Krishnier Rajagopalan, G. D. A., Madras.

N. R. PILLAI,
Joint Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

AGRICULTURE.

New Delhi, the 23rd October, 1940.

No. F. 60-11/40-A.—In exercise of the powers conferred by section 5 of the Sugar Industry (Protection) Act, 1932 (XIII of 1932), the Central Government is pleased to direct that the following further amendments shall be made in the Sugar Production Rules, 1935, namely :—

(1) To the entries in the Schedule to the said Rules, the following entry shall be added, namely :—

" 7.	All Sugar Factories.	Report intimating date of starting or closing of season.	J"

(2) To the forms appended to the said Rules, the following Form shall be added, namely :—

"FORM J.

(For all Sugar Factories.)

Report intimating date of starting or closing of season

This Factory (Name)________ started/closed for the season________

on________

Date________ Signature________

NOTE.—Returns in this form should be posted to the Director within 24 hours of the time of starting or closing of a season.

The Director,
Imperial Institute of
Sugar Technology, Cawnpore."

J. D. TYSON,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 26th October, 1940.

PART B.

CANTONMENTS—REGULATIONS.

No. 1594.—In exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to direct that the following further amendments shall be made in the Cantonment Executive Officers Service Rules, 1937, the same having been previously published as required by subsection (1) of the said section, namely :—

In the said Rules—

(1) In rule 7, for the words "of two years" the words "not exceeding two years" shall be substitued.

(2) For rule 11, the following rule shall be substituted, namely :—

"11. A candidate on probation shall, when he has passed the departmental examination, be confirmed as a member of the Se vice from the date on which his probation commenced, provided, that he has rendered at least one year's service and has been recommended for confirmation."

(3) Rule 13 shall be numbered as sub-rule (1) of that rule, and after sub-rule (1) as so numbered the following sub-rule shall be inserted, namely :—

"(2) No increment will be admissible to a member of the Service during probation. A member of the Service passing the departmental examination during the first year of probation will draw his first increment on completion of one year's service provided he is then actually confirmed.

In the case of members passing the examination during the second year of probation, the first increment will be allowed from the date he is actually confirmed and the second on completion of two years' service."

No. 1595.—The following draft of a further amendment to the Cantonment Electoral Rules (Punjab), published with the notification of the Government of the Punjab, No. 3770-S., dated the 16th September, 1924, which it is proposed to make in exercise of the powers conferred by section 31 of the Cantonments Act, 1924 (II of 1924), is published, as required by the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 26th November, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendment.

For sub-rule (*iv*) of rule 6 of the said Rules, the following sub-rule shall be substituted, namely :—

"(*iv*) No appeal shall lie from an order passed under sub-rule (*ii*), but where such an order has been passed by a person other than the President, it shall be subject to revision by the President or such other person, other than a member or servant of the Board, as may be appointed by him, provided that every application for revision shall be submitted to the Executive Officer within three days of the date of the order to be revised."

No. 1607.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Dagshai, by reason of the acceptance by the Central Government of the resignation of Capt. A. H. Jordan, Green Howards.

No. 1608.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Jemdr. Basant Rai Dhiman, I.M.D., as a member of the Cantonment Board, Dagshai, *vice* Capt. A. H. Jordan, Green Howards, resigned.

No. 1609.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the acceptance by the Central Government of the resignation of Mr. V. S. K. Fazal.

No. 1610.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), it is hereby notified that L. Ram Rattan having the powers of a Magistrate of the first class has been nominated by the District Magistrate, Ferozepore, under clause (*b*) of subsection (*3*) of the said section, to be a member of the Cantonment Board, Ferozepore.

No. 1611.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jullundur, by reason of the acceptance by the Central Government of the resignation of Maj. A. B. M. Way, R.I.A.S.C.

No. 1612.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. J. W. Goldsmith, as a member of the Cantonment Board, Jullundur, *vice* Maj. A. B. M. Way, R.I.A.S.C., resigned.

No. 1618.—*Corrigenda.*—(*i*) In D. D. Notns. Nos. 1282 and 1283, dated the 31st Aug. 1940, *for* "Maj. G. I. Maitland-Heriot, M.C., E.D." *read* "Lt.-Col. G. I. Maitland-Heriot, M.C., E.D.".

(*ii*) In D. D. Notn. No. 235, dated the 1st April, 1937, the following correction shall be made under "PUNJAB", namely :—

Serial No. 32, relating to the Lawrencepore Camping Ground in the Civil District of Attock shall be deleted with all connected entries.

(*iii*) In D. D. Notn. No. 573, dated the 20th April, 1940, the following correction shall be made, namely :—

Serial No. 19, relating to the Hodal Camping Ground in the Civil District of Gurgaon shall be deleted with all connected entries.

C. MACI. G. OGILVIE,
Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 23rd October, 1940.

No. 251-OR/39.—In exercise of the powers conferred by subsection (*4*) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Defence Co-ordination Department No. 251-OR/39, dated the 12th June, 1940, namely :—

In the said notification, the words " the Kinhai village in " shall be omitted.

New Delhi, the 26th October, 1940.

No. 516-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In rule 54 of the said Rules,—

(1) For sub-rule (*1*), the following sub-rule shall be substituted, namely :—

" (*1*) The Central Government or the Provincial Government may, by general or special order, prohibit, restrict or impose conditions on the possession, carrying, use, sale or other disposal of—

(*a*) arms or articles capable of being used as arms ;

(*b*) ammunition ;

(*c*) substances (hereinafter referred to as explosive substances) which are, or are declared to be, explosives within the meaning of the Indian Explosives Act, 1884. " IV of 1884.

(2) In sub-rule (*2*),—

(*a*) after the word " arms " wherever it occurs, the words " articles capable of being used as arms, " shall be inserted ;

(*b*) in clause (*b*),—

(*i*) the words " or other articles " wherever they occur shall be omitted ;

(*ii*) for the words " ammunition, explosive substances " the words " ammunition or explosive substances " shall be substituted ;

(*iii*) after the words " carried by him ", the words " which such officer or other public servant suspects to be possessed or carried shall be inserted.

No. 580-OR/40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In rule 26 of the said Rules, after sub-rule (*5A*), the following sub-rule shall be inserted, namely :—

" (*5B*) If the Central Government or the Provincial Government, as the case may be, has reason to believe that a person in respect of whom that Government has made an order under sub-rule (*1*) directing that he be detained has absconded or is concealing himself so that such order can not be executed, that Government may make a report in writing of the facts to a Presidency Magistrate or a Magistrate of the first class having jurisdiction in the place where the said person ordinarily resides ; and thereupon the provisions of sections 87, 88 and 89 of the Code of Criminal Procedure, 1898, shall apply in respect of the said person and his property as if the order directing that he be detained were a warrant issued by the Magistrate. "

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 24th October, 1940.

No. M. 826.—The following draft of a certain further amendment to the Petroleum Rules, 1937, which it is proposed to make in exercise of the powers conferred by

section 4 and subsection (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), is published as required by subsection (*2*) of section 29 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 16th November, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

To sub-rule (*3*) of rule 27 of the said Rules the following proviso shall be added, namely :—

" Provided that receptacles having a capacity exceeding 30 but not exceeding 45 gallons, used in transporting dangerous petroleum between Karachi and Cutch may have a thickness of metal not less than 18 B. G. "

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

1141 CS—988—31-10.40—SGPP Lahore.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 8, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURADAY, OCTOBER 5, 1940.

FINANCE DEPARTMENT.

NOTIFICATION.

COMMUNICATIONS BRANCH.

Simla, the 28th September, 1940.

No. D.-2544-P. T./40.—The Governor General in Council is pleased to direct that the following amendment shall be made in the Rules for the guidance of depositors in Post Office Savings Banks, namely :—

In the Note below rule 9 of the said Rules, for the words " the Collector of a district ", the words " a Government servant in his official capacity " shall be substituted.

M. K. SEN GUPTA,

Financial Adviser, Communications.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

Simla, the 5th October, 1940.

No. 12-A. (3)/40.—With reference to this Department's Notification No. 12-A. (1)/40, dated the 27th July, 1940, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

511. Mr. Charles Henry March, F.C.A., Cardiff (U. K.).

T. S. PILLAY,

Joint Secretary to the Government of India.

GGP

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, NOVEMBER 2, 1940.

HOME DEPARTMENT.

NOTIFICATION.

POLITICAL (E).

New Delhi, the 29th October, 1940.

No. 21/34/40-Political (E).—The following draft of certain further amendments to the Registration of Foreigners Rules, 1939, which it is proposed to make in exercise of the powers conferred by section 3 of the Registration of Foreigners Act, 1939 (XVI of 1939), is published, as required by the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 29th November, 1940.

Any objections or suggestions which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendm

In rule 15 of the said Rules :—

(*a*) in sub-rule (*1*), for the words and figures "shall, on making the report required by rule 11, produce" the following shall be substituted, namely :—

"shall, unless he is a tourist, produce at the time of making the report under rule 11";

(*b*) in sub-rule (*1A*), for the words and figures "shall on making the report required by rule 11 surrendered" the following shall be substituted, namely :—

"shall, unless he is a tourist, surrender at the time of making the report required by rule 11",

(*c*) after sub-rule (*1A*), the following sub-rule shall be inserted, namely :—

"(*1B*) Every foreigner who is a tourist shall, subject to the provisions of sub-rule (*3*), on his departure from British India, surrender his certificate of Registration—

(*a*) if he departs on board any vessel, to the Registration Officer of the place from which the vessel leaves British India or to such authority as the said Officer may appoint in this behalf ; and

(*b*) if he departs from British India by land, to the Registration Officer of the district of his registered address".

(*d*) In sub-rule (*4*) after the brackets, figure and letter "(*1A*)", the words, brackets, letters and figure "or claus (*b*) of sub-rule (*1B*)" shall be inserted.

H. J. FRAMPTON,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 29th October, 1940.

No. F. 6 (56)-R. II/40.—In exercise of the powers conferred by clause (*a*) of subsection (2) of Section 241 of the Government of India Act, 1935, the Governor General in Council is pleased to make the following further amendment in the Civil Service Regulations, namely :—

For the entry "Assistant Commissioner, Subordinate Judge, and Munsiffs in Coorg", occurring in the interpretation of the entry "The Provincial Civil Service—Executive and Judicial" in the list of services and appointments in Article 349A of the said Regulations the following entry shall be substituted, namely ;—

"Assistant Commissioner, District and Sessions Judge, and Munsiffs in Coorg".

R. L. GUPTA,

Deputy Secretary to the Government of India.

New Delhi, the 29th October, 1940.

No. D./4644-F.—In pursuance of sub-section (1) of section 6 of the Indian Securities Act, 1920 (X of 1920), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Finance Department, No. D./7552-F., dated the 13th December, 1939, namely :—

In the said notification, under the heading " A—Offices in British India "—

(1) the entry " Chief Auditor, Indian Stores Department " shall be omitted ;

(2) after the entry " Controller of Railway Accounts ", the entry " Controller of Supply Accounts ", and after the entry " Sheriff of Bombay " the entry " Special Officer and Protector of Emigrants, Madras " shall be inserted.

P. R. RAU,
Additional Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 2nd November, 1940.

No. 1-A (4)/40.—The following draft of a further amendment to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by subsection (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said subsection, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 18th November, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

In rule 27 of the said Rule, for the second sentence, the following shall be substituted, namely :—

" A candidate who passes the examination in only one Group shall be allowed two more chances to pass, the other Group without being required at the same time to sit for the Group in which he has passed, provided that the chances are taken consecutively following the examination at which the candidate has failed."

N. R. PILLAI,
Joint Secretary to the Government of India.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATIONS.

HEALTH.

New Delhi, the 29th October, 1940.

No. F.-40-14(6)/40-H.—Lt.-Col. F. H. Whyte, M.B., B.Ch., M.Ch. (Belf.), F.R.C.S., (Irel.), I.M.S., is appointed to the post of Civil Surgeon, New Delhi, with effect from the forenoon of the 15th October, 1940.

J. D. TYSON,
Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 2nd November, 1940.

PART A.

(ARMY BRANCH.)

No. 1621.—The following promotions are made, subject to His Majesty's approval :—

INDIAN MEDICAL SERVICE.

Captain to be Major.

F. M. Khan, M.D., Ch.B. (Edin.), D.T.M. (Liv.), D.P.H. (Edin.), 3rd April, 1939.

(Defence Department Notifications, Nos. 1351, 89, 132 and 653, dated the 14th October, 1939, 27th January, 1940, 3rd February, 1940, and 11th May, 1940,

respectively, in so far they relate to Majs. Khan, Min Sein, West and Bhatia are hereby cancelled.)

PART B.

CANTONMENTS—REGULATIONS.

No. 1642.—The following draft of a further amendment to the Cantonment Account Code, 1924, which it is proposed to make in exercise of the powers conferred by section 280 of the Cantonments Act, 1924 (II of 1924), is published as required by subsection (1) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 2nd December, 1940.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

After rule 14-B of the said Code, the following rule shall be inserted, namely :—

Infructuous expenditure.

"14-C. Infructuous expenditure already incurred should be allowed to stand in the accounts but the irregularity in respect thereof should not be condoned or recovery waived except with the sanction of the Central Government, provided that where the amount does not exceed rupees five hundred in any individual case the irregularity may be condoned or recovery waived by the Officer Commanding in Chief, the Command.

No. 1649.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Subedar Babar Sing Thapa as a member of the Cantonment Board, Bakloh, in pursuance of the rule framed under clause (*g*) of section 31 of the said Act published with the notification of the Government of India in the Defence Department, No. 1304, dated the 12th November, 1938.

No. 1650.—In pursuance of the provisions of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of Lala Bakhtawar Lall, Cloth Merchant, as a member of the Cantonment Board Jutogh.

CANTONMENTS—TAXATION.

No. 1656.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (II of 1924), the Cantonment Board, Ahmedabad, with the previous sanction of the Central Government, hereby makes the following amendment in the notification of the Government of Bombay in the General Department, No. 3213, dated the 24th April, 1914, namely :—

In the Schedule to the said notification, under the heading *"5—Taxes on vehicles and animals"*, after item 10, the following item shall be inserted, namely :—

"11. Every vehicle drawn or propelled by hand.......... 9-0-0".

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 2nd November, 1940.

No. 591-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

After rule 90A of the said Rules, the following rule shall be inserted, namely:—

90B. " Restriction on export of money.—(1) In this rule " money " means any coin or currency note which is legal tender in British India or elsewhere, and includes bills of exchange.

(2) No person shall, except with the permission of the Reserve Bank of India or of a person authorised in this behalf by the said Bank, take or send out of British India to a place or country outside India and Burma money in excess of such amount as may be specified in this behalf by the said Bank.

(3) Any person who on any occasion is about to leave British India for a place outside India and Burma (which person is hereafter in

this rule referred to as "the traveller") shall, if on that occasion he is ordered so to do by an Officer of Customs,—

(a) declare with full details the money he has with him, and

(b) produce for the inspection of the officer the money, and the permission, if any, granted in pursuance of sub-rule (2).

(4) Any officer of Customs, and any person acting under the directions of such officer, may—

(a) examine or search any article which the traveller has with him, for the purpose of ascertaining whether he is conveying or has in his possession any money in contravention of the provisions of this rule;

(b) if he has reasonable ground for suspecting that the traveller has about his person any money which he has not produced for inspection, search the person of the traveller;

(c) seize any money produced for inspection under sub-rule (3) or found upon examination or search under this sub-rule, being money which the traveller has in his possession in contravention of the provisions of this rule:

Provided that no female shall be searched in pursuance of the provisions of this sub-rule, except by a female.

(5) If, upon his being ordered to make a declaration or to produce any money under the provisions of sub-rule (3), any person knowingly makes a declaration which is false or not true, or fails to produce the money, he shall be deemed to have contravened the provisions of this rule.

(6) Any money seized in pursuance of the provisions of this rule shall be disposed of in such manner as the Central Government may by general or special order direct.

(7) If any person contravenes any of the provisions of this rule, he shall be punishable with imprisonment for a term which may extend to five years and shall also be liable to fine".

No. 592-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely:—

In rule 84 of the said Rules,—

(1) in sub-rule (3) for the words "by or under the order, the import or export, or the carriage coastwise or the shipment as ships' stores of all goods or goods of any specified description", the following shall be substituted, namely:—

"by or under the order,—

(i) the import, export, carriage coastwise or shipment as ships' stores of all goods or goods of any specified description;

(ii) the shipment of fresh water on sea-going vessels";

(2) in sub-rule (4), after the words "of any goods", the words "or any shipment of fresh water" shall be inserted, and after the words "such goods" the words "or as the case may be such fresh water" shall be inserted.

No. 593-O.R./40.—In exercise of the powers conferred by subsection (4) of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the powers conferred on it by rule 79 of the Defence of India Rules shall, within the limits of the Rawalpindi District in the Province of the Punjab, be exercisable also by the Collector of the said District.

A. DEC. WILLIAMS,

Secretary to the Government of India.

1187 CS—989-8-11-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 15, 1940.

PART II.

FROM THE "GAZETTE OF INDIA", SIMLA, SATURDAY, OCTOBER 5, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

Simla, the 5th October, 1940.

No. 66 21-Tr. (W.)/40.—In exercise of the powers conferred by rule 100 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Department of Commerce, No. F. 15-W./39, dated the 7th September, 1939, the Central Government has been pleased to appoint Mr. E. Radbone as the Controller of Enemy Trading with effect from the 6th October, 1940.

In exercise of the powers conferred by rule 105 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Finance Department No. 125-S.R.B., dated the 4th September, 1939, the Central Government has been pleased to appoint Mr. E. Radbone as the Controller of Enemy Firms with effect from the 6th October, 1940.

In exercise of the powers conferred by rule 105 of the Defence of India Rules and in supersession of the notification of the Government of India in the Department of Commerce No. 71 (1)-Tr. (W.)/39, dated the 3rd February, 1940, the Central Government has been pleased to appoint Mr. C. W. Owen as the Deputy Controller of Enemy Firms, Bombay Circle, with effect from the 6th October, 1940.

In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Department of Commerce No. 71 (1)-Tr. (E.P.)/39, dated the 28th October, 1939, the Central Government has been pleased to appoint Mr. E. Radbone as the Custodian of Enemy Property for British India with effect from the 6th October, 1940.

In exercise of the powers conferred by sub-rule (1) of rule 114 of the Defence of India Rules and in supersession of the notification of the Government of India in the Department of Commerce, No. 71 (1)-Tr. (W.)/39, dated the 3rd February, 1940, the Central Government has been pleased to appoint Mr. C. W. Owen as the Deputy Custodian of Enemy Property, Bombay Circle, with effect from the 6th October, 1940.

H. C. PRIOR,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, NOVEMBER 2, 1940.

FINANCE DEPARTMENT (CENTRAL REVENUES).

STAMPS.

NOTIFICATION.

No. 4.—In exercise of the powers conferred by clause (*a*) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 13-Stamps, dated the 25th December, 1937, namely :—

In the said notification,

(*i*) in the preamble, for the figures and word "43 and 49", the figures and word "43, 49 and 56" shall be substituted;

(*ii*) in entry 56, after the words "the said law" the following shall be added, namely :—

"Duty reduced to the difference between the duty chargeable in the Province of Delhi on the date of receipt of the instrument in the Province and the duty already paid in the said areas, if the former exceeds the latter, and to nothing in other cases."

K. G. JACOB,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, MONDAY NOVEMBER 4, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 4th November, 1940.

No. M.-1262.—In exercise of the powers conferred by sub-rule (*1*) of rule 55 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Premises (Fire Protection) Order, 1940, namely :—

For sub-clause (5) of clause 4 of the said Order, the following sub-clause shall be substituted, namely :—

"(5) All damage whether from hostile action or otherwise to an enclosure mentioned in sub-clause (1) shall be repaired without avoidable delay; and for this purpose there shall be provided for each such enclosure filled sand bags sufficient to close a ten-foot breach in the enclosure wall and other materials and tools, all of which shall be kept in the immediate vicinity of the enclosure."

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

FROM " THE GAZETTE OF INDIA ", EXTRAORDINARY, NEW DELHI, TUESDAY, NOVEMBER 5, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 5th November, 1940.

No. 573-O.R./2/40.—In exercise of the powers conferred by clause (*d*) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 573-O. R. 40, dated the 30th September, 1940, shall be further varied by making the amendment specified in the Schedule hereto annexed.

Schedule.

Thailand.

For " Dr. W. M. Martin, Bangkok, " substitute " Dr. W. H. Martin Bangkok."

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM " THE GAZETTE OF INDIA ", NEW DELHI, SATURDAY, NOVEMBER 9, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 7th November, 1940.

No. 126-H.—His Imperial Majesty the King, Emperor of India, has been graciously pleased to confer the King's Police and Fire Services Medal, and in two cases a Bar to the Medal previously awarded, on the following officers :—

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB.
2. Sadhu Ram Chaudhri, I.P., Superintendent of Police, Ludhiana.	Mr. Sadhu Ram Chaudhri was appointed to the Indian Police in October, 1922. On the 15th September, 1938, Mr. Chaudhri received information that an absconder armed with a rifle had taken refuge in a village of the Ludhiana district when pursued by the police. Mr. Chaudhri quickly reached the spot with a party of police and led an attack on the house. This attempt failed in the face of heavy rifle fire, as a result of which, a Head Constable was wounded. After several further efforts had been made to capture the absconder or induce him to surrender, Mr. Chaudhri set fire to the house and the absconder perished in the flames. Another outlaw who was captured in the same operation then told Mr. Chaudhri that the leader of the gang was present in a village sixty miles away. Travelling all night the police party reached this village at 6 a. m. and surrounded the house in which the outlaw was hiding. Fire was immediately opened on the police with the result that a Foot Constable was wounded. The outlaw and the police exchanged further shots and while this firing was proceeding Mr. Chaudhri climbed to the roof and succeeded in setting fire to the house. This outlaw also perished in the flames. Five other members of this gang who were armed with two ·303 rifles, a revolver and a pistol, were captured at great personal risk by Mr. Chaudhri in January, 1939. On the 27th October, 1939, Mr. Chaudhri pursued and arrested a suspect who was found to be in possession of a fully loaded service revolver,

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
	PUNJAB—*concld.*
	the striker of which was fortunately defective. The suspect attempted to fire the revolver five times before he was overtaken and overpowered. From the 26th April to the 1st of May, 1940, Mr. Chaudhri led a series of raids on suspected villages which resulted in the capture of four men wanted for dacoity with murder, three men wanted for murder, three men wanted for dacoity, one for robbery and four for burglary. Most of these arrests were made in the face of fierce resistance. On the 27th of May, 1940, Mr. Chaudhri received information that a dangerous outlaw, Gurdial Singh, wanted in seven murder cases, six dacoities and three robberies, was hiding in a village in his district. Mr. Chaudhri surrounded the house with police and almost immediately came under fire but oblivious to all danger he advanced to the house, climbed to the roof and directed tear smoke into the house, thus forcing a local absconder, armed with a pistol, to surrender. As firing from the house continued more tear smoke grenades were thrown and Gurdial Singh was eventually forced out of his refuge and shot in action. In all these encounters with desperate and well-armed outlaws, Mr. Chaudhri's tactics, organisation and directions to the officers under his control were a model of efficiency; his leadership was outstanding and his courage indomitable.
	Mr. Chaudhri was awarded the King's Police Medal for gallantry on the 2nd January, 1939, and is now awarded a *Bar* to that Medal.
8. Sardar Waryam Singh, Deputy Superintendent of Police, Criminal Investigation Department.	Sardar Waryam Singh is a Sikh of the Rawalpindi district who was appointed to the Punjab Police as a Probationary Deputy Superintendent of Police in April, 1927. In February, 1940, this officer was specially selected to take charge as officiating Superintendent of Police of the special dacoity staff operating in the Eastern Range. On the 14th March, 1940, he received information that two notorious dacoits were present at a village in Patiala State territory. Sardar Waryam Singh proceeded to the spot with a party of armed police, but found that the dacoits had already left the village. He organised a pursuit and after a chase of six miles located both men in a field of standing wheat. Giana, the leader, immediately opened fire on the police with a shot gun and during the exchange of shots which followed, Giana's companion was rushed and captured. Giana himself was wounded and eventually captured alive. Sardar Waryam Singh displayed conspicuous courage and leadership throughout the operation. Two days later, Sardar Waryam Singh located Maghi, another dangerous member of the same gang, in the Kalsia State territory and while he was deploying his small party of police, Maghi opened fire with a rifle at 30 yards range. Luckily these shots went wide and Sardar Waryam Singh and a Foot Constable armed with a gun and a revolver advanced on Maghi in the face of continuous fire and mortally wounded him. Sardar Waryam Singh narrowly escaped being shot in this encounter and showed gallantry and determination in pressing home his successful attack on a desperate dacoit armed with a magazine rifle.

J. G. LAITHWAITE,

Private Secretary to H. E. the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

MAN-POWER.

New Delhi, the 1st November, 1940.

No. 208/III/M. P./40.—In exercise of the powers conferred by subsection (*2*) of section 9 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940), the Central Government is pleased to nominate Mr. J. W. Hearn, I.C.S., Commissioner, Lahore, as Member and Chairman of the Tribunal, in place of Mr. A. A. McC. Mitchell, C.I.E., I.C.S., for the areas specified in the first column of the Schedule annexed to the notification of the Government of India in the Home Department No. 504-E.O. (M.P.)/40, dated the 16th August, 1940.

The 9th November, 1940.

No. 145/M. P.—In exercise of the powers conferred by subsection (*2*) of section 5 of the National Service (European British Subjects) Act, 1940 (XVIII of 1940) the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Defence Co-ordination Department, No. 145/II/M. P., dated the 18th April, 1940, namely :—

In the said notification, in the second column, the entry "Sir William Roberts, C.I.E., M.L.A. ", wherever it occurs, shall be omitted.

C. K. RHODES,

Joint Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 31st October, 1940.

No. D.-4865-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 18th October, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(*a*) Legal Tender in India ...	25,98,72,000
Deposits :—		(*b*) Legal Tender in Burma only ...	21,34,000
(*a*) Government—		Rupee Coin	8,46,000
(1) Central Government of India.	6,83,36,000	Subsidiary Coin	4,90,000
		Bills Purchased and Discounted—	
		(*a*) Internal	...
(2) Government of Burma ...	1,8[illegible],67,000	(*b*) External	...
(3) Other Government Accounts.	5,48,97,000	(*c*) Government Treasury Bills ...	2,00,000
		Balances held abroad*	37,78,19,000
(*b*) Banks	49,29,93,000	Loans and Advances to Governments ...	5,00,00,000
(*c*) Others	2,6[illegible],04,000	Other Loans and Advances	...
Bills Payable	26,93,000	Investments	7,88,93,000
Other Liabilities	1,71,07,000	Other Assets	1,03,43,000
	78,05,97,000		78,05,97,000

*Includes Cash and Short-term Securities.

Dated the 22nd day of October, 1940.

MANILAL B. NANAVATI,

Deputy Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 18th day of October, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department	26,20,06,000		A.—Gold Coin and Bullion:—		
Notes in circulation:—			(a) Held in India	44,41,43,000	
(a) Legal Tender in India.	2,19,16,79,000		(b) Held outside India	..	
(b) Legal Tender in Burma only.	11,59,32,000		Sterling Securities	1,31,50,11,000	
			Total of A		1,75,91,54,000
Total Notes issued		2,56,96,17,000	B.—Rupee Coin		31,42,79,000
			Government of India Rupee Securities.		49,61,84,000
			Internal Bills of Exchange and other Commercial Paper.	..	..
Total Liabilities		2,56,96,17,000	Total Assets		2,56,96,17,000

Ratio of Total of A to Liabilities : 68·460 per cent.

Dated the 22nd day of October, 1940.

MANILAL B. NANAVATI,
Deputy Governor.

New Delhi, the 7th November, 1940.

No. D./4980-F.—*Statement of the affairs of the Reserve Bank of India, Banking Department, as on the 25th October, 1940.*

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	28,25,84,000
Deposits :—		(b) Legal Tender in Burma only	23,32,000
(a) Government—		Rupee Coin	10,67,000
(1) Central Government of India	7,45,21,000	Subsidiary Coin	5,39,000
(2) Government of Burma	2,05,98,000	Bills Purchased and Discounted—	
(3) Other Government Accounts	6,20,01,000	(a) Internal	..
(b) Banks	51,27,22,000	(b) External	..
(c) Others	1,99,15,000	(c) Government Treasury Bills	2,00,000
Bills Payable	21,70,000	Balances held abroad*	38,23,83,000
Other Liabilities	1,70,87,000	Loans and Advances to Governments	5,00,00,000
		Other Loans and Advances	..
		Investments	7,96,37,000
		Other Assets	1,02,72,000
	80,90,14,000		80,90,14,000

*Includes Cash and Short-term Securities.

Dated the 29th day of October, 1940.

J. B. TAYLOR,
Governor.

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 25th day of October, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	28,49,16,000		A. Gold Coin and Bullion—		
Notes in Circulation :—			(a) Held in India	44,41,43,000	
(a) Legal Tender in India.	2,17,27,57,000		(b) Held outside India	..	
(b) Legal Tender in Burma only.	11,39,05,000		Sterling Securities	1,31,50,11,000	
			Total of A		1,75,91,54,000
			B. Rupee Coin	..	31,62,34,000
Total Notes issued		2,57,15,78,000	Government of India Rupee Securities.		49,61,90,000
			Internal Bills of Exchange and other Commercial Paper.		..
Total Liabilities		2,57,15,78,000	Total Assets		2,57,15 78,000

Ratio of Total of A to Liabilities : 68·401 per cent.

Dated the 29th day of October, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CENTRAL EXCISES.

New Delhi, the 9th November, 1940.

No. 28.—In exercise of the powers conferred by section 5 of the Motor Spirit (Duties) Act, 1917, (II of 1917), and by section 5 of the said Act as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922) the Central Government is pleased to direct that a refund of excise duty levied under the said Acts on all motor spirit and kerosene produced in the provinces of the Punjab and Assam and exported to Afghanistan shall be granted in accordance with the following rules, namely :—

1. These rules may be called the Motor Spirit and Kerosene Export (Afghanistan) Rules, 1940.

2. In these rules, unless there is anything repugnant in the subject or context —

(i) " the Act " means the Motor Spirit (Duties) Act, 1917 (II of 1917), or, as the case may be, the said Act as made applicable to the levy and collection of an excise duty on kerosene by section 5 of the Indian Finance Act, 1922 (XII of 1922) ;

(ii) " the Order " means the Northern India Motor Spirit (Duties) Order, 1938, or as the case may be, the Northern India Kerosene (Duties) Order, 1938 ;

(iii) " duty " means the duty payable under the Act ;

(iv) " Collector ", " Assistant Collector " and " Inspector " mean, respectively the officer of that designation belonging to the Department of Central Excises and Salt, North Eastern India or North-Western India, in whole jurisdiction the manufactory or the depôt at which the motor spirit or kerosene is entered for export to Afghanistan, is situated :

Provided that for the purposes of excise-duty-paid motor spirit and kerosene manufactured in British India and exported from the depôts at Chaman,—

" Inspector " means such officer as may be appointed by the Frontier Customs Officer, Chaman, for the purpose ;

" Assistant Collector " means the Assistant Collector of Central Excises and Salt, North-Western Division, Kohat ; and

" Collector " means the Collector, Central Excises and Salt, North-Western India.

(v) " Form I " and " Form II " mean respectively Form I and Form II in the Schedule appended to these Rules ; and

" Form A " and " Form B " means respectively Form A and Form B in the Schedule appended to the Northern India Motor Spirit (Duties) Order, 1938, or the Northern India Kerosene (Duties) Order, 1938, as the case may be.

3. When any motor spirit or kerosene is to be exported to Afghanistan from the stocks at the manufactory or depôt, the exporter or his agent shall present to the Inspector an invoice in quintuplicate in Form I and shall at the same time file a declaration that the goods are intended for such export and that duty has been paid thereon or that the issue of motor spirit or kerosene has been entered in column 4 of Form A. He shall also specify therein one of the following three authorized routes by which motor spirit or kerosene is intended to be transported, namely :—

1. Peshawar-Khyber-Torkham.
2. Thall-Parachinar-Peiwar and Kharlachi.
3. Chaman-Kila-i-Jadid.

4. The Inspector shall examine and identify the goods, and he may for that purpose open such of the containers as he considers necessary. Each container shall then be sealed in the presence of the Inspector with the official seal approved by the Collector ; and the Inspector shall endorse the the invoice to the effect that the goods have been

identified by him and sealed in his presence, and shall sign the "Let Export" order on the invoice. The consignment shall then be delivered to the exporter or his agent together with the original copy of the invoice for onward transmission to Afghanistan:

Provided that when stocks of more than one class of motor spirit or kerosene (i. e. indigenous, or of Burmese or other foreign origin) is simultaneously held in stock at a depôt the transfer to containers shall be done under the supervision of the Inspector. Each class of motor spirit or kerosene shall be stored in a separate tank.

5. The duplicate, triplicate and quadruplicate copies of the invoice shall be transmitted forthwith by the Inspector to the Frontier Customs Officer, and the quintuplicate copy shall be forwarded to the Assistant Collector.

6. The Inspector shall maintain a register in Form II showing the details of goods exported to Afghanistan in accordance with these Rules.

7. The exporter or his agent shall arrange for the original invoice to be presented to the Frontier Customs Officer and the Border Examiner along with the consignment and pay duty as usual, if not already paid.

8. On arrival at the railhead, the consignment of motor spirit/kerosene shall be produced before the Frontier Customs Officer who shall check it with the original invoice produced by the exporter or his agent and compare the latter with the duplicate, triplicate and quadruplicate copies received from the Inspector. If the seals are intact and the containers correspond with the description in the invoice the Frontier Customs Officer shall allow, after such examination as he may consider necessary, the consignment to be removed. He shall then return the original copy of the invoice to the owner, deliver the duplicate in a sealed cover to him with instructions to hand over the same to the Border Examiner along with the consignment and retain the triplicate and the quadruplicate copies.

9. The consignment of motor spirit/kerosene must be presented for inspection and examination, if necessary, before the Border Examiner at the time of crossing the frontier. If the seals affixed by the Inspector are intact and the consignment corresponds with the particulars given in the original and duplicate copies of the invoice, the Border Examiner shall sign the relevant certificate printed on the face of each copy of the invoice. The original copy of the invoice shall then be returned to the exporter or his agent.

10. On production by the exporter or his agent, within 10 days of export, of the original copy of the invoice and a receipt from the Afghan customs authorities showing that Afghan Customs duties have been paid, the Border Examiner shall sign a certificate to this effect on the original and duplicate copies of the invoice and shall return the former to the exporter or his agent and the latter to the Frontier Customs Officer who shall then sign a similar certificate on the face of the triplicate and quadruplicate copies. He shall thereafter transmit the duplicate copy to the Assistant Collector and the triplicate copy to the Secretary, British Legation, Kabul, or such other officer as may be appointed by the British Minister at Kabul in this behalf and retain the quadruplicate copy for the compilation of trade statistics.

11. In order to secure refund of duty paid the exporter or his agent shall produce before the Assistant Collector the the original invoice duly endorsed by the Border Examiner. The Assistant Collector shall compare the original copy of the invoice produced by the owner with the duplicate copy received from the Frontier Customs Officer and the quintuplicate copy received from the Inspector. If the documents are in order the Assistant Collector shall allow a deduction of duty in respect of the quantity actually exported from the duty due from the exporter on any other quantity of motor spirits or kerosene. If, however, no duty is due from the exporter or if he applies for payment in cash, the Assistant Collector shall sanction a refund of the duty at the treasury at which it was deposited.

12. (1) No refund of excise duty shall be granted unless the original copy of the invoice, duly signed, is produced before the Assistant Collector within six months of the date of completion of the invoice by the Inspector.

(2) No refund of excise duty shall be granted, if the amount is less than five rupees.

(3) These rules shall not apply to kerosene brought ready packed in tins from a manufactory to a depôt, unless, before removal from the manufactory, the tins have been declared for export to Afghanistan and sealed in accordance with rule 4.

THE SCHEDULE.

FORM I.

(See rule 3.)

Original.
Duplicate.
Triplicate.
Quadruplicate.
Quintuplicate.

Invoice for the transmission of Motor Spirit/Kerosene from British India to Afghanistan under claim for Refund of Excise Duty.

No. Dated 19 . Exported by from by via (route)

Marks and numbers on containers.	Number and description of containers.	Gross weight of containers.	Quantity of motor spirit/kerosene.*	Value of goods.	Amount of duty*.	Number and date of duty receipt or reference to Form B on which duty is assessed.	Date of arrival in Afghanistan.	Certificates.
1	2	3	4	5	6	7	8	9
			Gallons.	Rs. A.	R. A.			Certified that the consignment of motor spirit/kerosene mentioned in this invoice has been examined by me and found to correspond with the given description (subject to shortages mentioned below)** and that the consignment has crossed the Frontier in its original condition. (Signed) Border Examiner. Certified that a receipt from the Afghan Customs authorities showing that Afghan customs duty has been paid on the goods mentioned herein has been produced. Border Examiner. Frontier Customs Officer.

*To be filled in words as well as in figures.

**Give here shortages, etc., detected, if any, otherwise score out words within brackets.

Certified that the above-mentioned goods have been identified by me and that they have been sealed with my official seal under my supervision.

Let export.

Inspector,
Central Excises and Salt.

Dated 19 .

I/We declare the contents of this invoice to be truly stated.

Factory Owner or Agent.

Dated 19 .

FORM II.

(SEE RULE 6.)

Inspector's register.

Serial No. of invoice.	Marks Nos. and description of packages.	Gross weight.	Quantity.	Value.	Amount of duty.	No. and date of duty receipt.	Name of manufactory.	Date of completion of invoice.	Date of despatch of goods.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
			Gallons.	Rs.	Rs. A.					

K. G. JACOB,

Deputy Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

New Delhi, the 9th November, 1940.

No. 53.—In exercise of the powers conferred by section 11 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendment shall be made in the schedule appended to its notification No. 27-Customs, dated the 12th July, 1930, namely :—

In the said schedule, for the existing entries in columns 3 and 4 against wharf No. 3 of the port of Malpe, the following shall be substituted :—

Column 3.	*Column 4.*
Government.	Reclaimed land forming the eastern foreshore of the backwater to a length of 423 feet, North to South from Government wharf No. 4.

K. G. JACOB,

Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

New Delhi, the 9th November, 1940.

No. 18-W. R. I./40.—In exercise of the powers conferred by subsection (*4*) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce No. 15-W. R. I./40, dated the 1st October, 1940, namely :—

In the Schedule annexed to the said notification—

1. In item 10—

(*a*) for the entry " Tyres, axles and wheels ;" the following entry shall be substituted, namely :—

" Tyres, axles and wheels, other than those held for the assembly of motor vehicles or as spare parts thereof ;"

(*b*) for the entry " Pipes and hot finished tubes ;" the following entry shall be substituted, namely :—

" Pipes, coated and uncoated, and hot finished tubes ;"

2. In item 49, for the words " Building materials " the words " Sheets, pipes and other building materials " shall be substituted.

3. After item 49, the following items shall be inserted, namely :—

" 50. Heavy procelain insulators.

51. Heavy stoneware jars.

52. Aluminium, brass, copper and nickel-silver, in sheet."

A. H. LLOYD,

Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 9th November, 1940.

No. 12-A. (3)/40.—With reference to this Department's Notification No. 12-A. (1)/40, dated the 27th July, 1940, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

388. Mr. Rama Mani, G.D.A., Madras.

T. S. PILLAY,

Deputy Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 9th November, 1940.

PART B.

No. 1680.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the acceptance by the Central Government of the resignation of Capt. K. de B. Bennett, I.A.O.C.

No. 1681.—In pursuance of subsection (7) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Maj. W. S. Kelly, R.I.A.S.C., as a member of the Cantonment Board, Ferozepore, *vice* Capt. K. de B. Bennett, I.A.O.C., resigned.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

1227 CS—989—14-11-40—SGPP Lahore.

Registered No. L. 861.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 22, 1940.

PART II.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, NOVEMBER 9, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

NOTIFICATION.

(AGRICULTURE.)

New Delhi, the 7th November, 1940.

No. F. 40-14/40-A.—Under the provisions of subsection *(4)* *(v)* of section 4 of the Indian Lac Cess Act, 1930 (XXIV of 1930), as amended by the Indian Lac Cess Amendment Act, 1936 (IX of 1936), the Central Government is pleased to renominate Khan Bahadur Manekji Merwanji Mullna, O.B.E., representing the cultivators of lac in the Central Provinces and Berar, to be a member of the Governing Body of the Indian Lac Cess Committee with effect from the 26th August, 1940.

G. S. BOZMAN,

Joint Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, OCTOBER 12, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

New Delhi, the 12th October, 1940.

No. 65-C.W. (9)/40.—In exercise of the powers conferred by sub-rule *(3)* of rule 8 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in

the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, namely :—

In part B of the Schedule annexed to the said notification—

(1) in item 2—

(a) the following entry shall be omitted, namely :—

" (vi) Photographic chemicals, all sorts. "

(b) entry (vii) shall be re-numbered as entry (vi).

(2) in item 5, the following entry shall be omitted, namely :—

" (iv) Wireless transmission and receiving sets and parts thereof. "

H. C. PRIOR,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, THURSDAY, NOVEMBER 14, 1940.

GOVERNMENT OF INDIA.

DEFENCE CO ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 14th November, 1940.

No. 573-O. R./3/40.—In exercise of the powers conferred by clause (d) of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 573-O.R./40, dated the 30th September, 1940, shall be further varied—

(a) by inserting the name and address specified in Part I of the Schedule hereto annexed ; and

(b) by deleting the names and addresses specified in Part II of the Schedule hereto annexed.

SCHEDULE.

PART I.—ADDITIONS.

THAILAND.

Utasaha Upakorn Phanich .. Bangkok.

PART II.—DELETIONS.

CHINA.

Bata shoe Company, Limited .. 715, Nanking Road, Shanghai, and all branches in China.

THAILAND

Bata Shoe Company, Limited .. Bangkok.

A. DEC. WILLIAMS,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, NOVEMBER 16, 1940.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

New Delhi, the 12th November, 1940.

No. 194-G.—The following amendment in the Rules for the examination of officers serving in Baluchistan, in the Pashtu and Baluchi languages, published in the notification by the Government of India in the late Foreign and Political Department No. 472-Est.-B., dated the 22nd March, 1916, is publised for general information :—

1. For the existing rule 13 substitute the following :—

13. No officer who is eligible for an allowance under these rules shall be permitted to draw it until he has refunded the lump sum reward or rewards, if any, that he has already received for passing any Pashtu or Baluchi examination. This refund may be made by foregoing the monthly allowance for the requisite number of months.

Provided that in the case of a miltary officer transferred to Civil or Political employ *on probation* within three years of his passing any examination in Pashtu under the military rules the whole amount of the reward or rewards drawn by him under military regulations from the Defence Service Estimates will be refunded to the Defence Department by the Civil Department concerned, subject to the condition that if such an officer is subsequently reverted to Army Service without being confirmed in the Civil Department, the Defence Department will refund either—

(*i*) to the officer concerned the whole amount of the reward if it had been fully recovered from him by withholding the monthly language allowance before his reversion ; or

(*ii*) to the Central Revenues the difference between the amount credited to the Defence Service Estimates and the aggregate amount of the monthly allowance withheld from the officer ; and to the officer concerned the amount actually recovered from him.

The Civil authority concerned will intimate to the Controller, Military Accounts and Pensions, through the Civil Accounts officer concerned, the amount which should be credited to Central Revenues as well as the amount which should be refunded to the officer concerned. Necessary action will then be taken by the Controller, Military Accounts and Pensions, to effect the necessary adjustment and payment :

Provided further that in the case of an officer in purely temporary Civil or Political employ, no refund will be made to the Defence Service Estimates by the Civil Department except in the event of such officer being subsequently absorbed in permanent Civil or Political employ. The amount of language reward paid to such an officer by the Defence Department within three years of his transfer to temporary civil employ will be refundable to the Defence Department regardless of the period that may have elapsed between the temporary transfer and absorption of the officer concerned.

2. The amendment will have effect from 1st October, 1936.

O. K. CAROE,

Secretary to the Government of India.

DEFENCE DEPARTMENT.

PART B.

CANTONMENT—REGULATIONS.

New Delhi, the 16th November, 1940.

No. 1714.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Amritsar, by reason of the acceptance by the Central Government of the resignation of Capt. F. Livesey, R.A.M.C.

No. 1715.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. T. A. Pace, R.A.M.C., as a member of the Cantonment Board, Amritsar, *vice* Capt. F. Livesey, R.A.M.C. resigned.

No. 1718.—In pursuance of sub section (*7*) section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Campbellpore, by reason of the acceptance by the Central Government of the resignation of Capt. C. L. Lewis, R.A.M.C.

No. 1719.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. W. S. Davidson, I.M.S., as a member of the Cantonment Board, Campbellpore, *vice* Capt. C. L. Lewis, R.A.M.C., resigned.

No. 1724.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jutogh, by reason of the acceptance by the Central Government of the resignation of Lt. Man Mohan Khanna, 15 Punjab R.

No. 1725.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Mr. Jugal Kishore, as a member of the Cantonment Board, Jutogh, *vice* Lt. Man Mohan Khanna, 15 Punjab R., resigned.

C. MACI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 16th November, 1940.

No. 375-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In sub-rule (*4*) of rule 22 of the said Rules—

(1) in clause (*i*), after the words " examine or search ", the words " any vessel, vehicle or other means of conveyance which the traveller has been employing, and " shall be inserted, and

(2) after clause (*iii*), the following clause shall be inserted, namely :—

" (*iv*) if he has reasonable ground for suspecting that the traveller or any other person has contravened or is contravening the provisions of this rule, arrest that person ".

No. 375-O.R./1/40.—In exercise of the powers conferred by sub-rule (*2*) of rule 22 of the Defence of India Rules, the Central Government is pleased to make the following Order, namely :—

ORDER.

1. This Order may be called the Control of Non-postal Communications Order, 1940.

2. In this Order, the expression " prohibited article " means —

(*i*) any newspaper, book or other printed manuscript or typescript publication or cuttings or portions from any of the above ;

(*ii*) any map, plan, sketch, drawing, print, photograph or other descriptive or pictorial representation, or literature for the blind ;

(*iii*) any postage or revenue stamps ;

(*iv*) any official seal as defined in clause (*c*) of sub-rule (*1*) of rule 47 of the Defence of India Rules ;

(*v*) any letters or memoranda ;

(*vi*) any other article whatsoever recording information by words, signs or others wise.

3. No person shall send otherwise than by post, or have in his possession for the purpose of sending otherwise than by post, to any destination outside British India, and no person shall convey or have in his possession for the purpose of conveying out of or into British India, any prohibited article ;

Provided that the provisions of this paragraph shall not apply to —

(*a*) any prohibited article as to which the appropriate officer is satisfied that it is being sent or conveyed from British India to any of the following places or from any of the following places into British India —

any Indian State, any tribal area, any part of His Majesty's Dominions, any British Protectorate or Mandated Territory, or any other territory which is under His Majesty's protection or suzerainty ;

(*b*) any prohibited article in respect of which the person sending it or conveying it, or having it in his possession for the purpose of sending or conveying it, has previously obtained a permit for the purpose issued by or on behalf of the Chief Censor, India, and has complied with any conditions subject to which the permit has been granted ;

(*c*) any prohibited article in transit which has been submitted voluntarily at the places of arrival and departure for examination by a censor, and has been approved for further transit in compliance with any conditions subject to which such approval has been given ;

(*d*) any prohibited article being conveyed into or out of British India which has been submitted voluntarily at the place of arrival or departure, as the case may be, for examination by the appropriate officer and has been approved by him for further conveyance in compliance with any conditions subject to which such approval has been given ;

(*e*) any prohibited article which is a document required by law to be carried on a vessel or aircraft, or is a document relating to the cargo, charter or other business of the vessel or aircraft on which it has to be conveyed, or of the owner of such vessel or aircraft and is necessary for the proper conduct of such business provided that such document —

(*i*) is submitted to the appropriate officer for examination and approval at the port or place of departure from British India, if he so requires ;

(*ii*) is kept in the personal custody of the master of the vessel or the pilot of the aircraft, as the case may be;

(*f*) any prohibited article for the time being exempted from the requirements of this Order by general or special order of the Central Government, provided that such prohibited article is submitted to the appropriate officer for examination and approval at the port or place of departure from British India, if he so requires;

(*g*) any prohibited article which is being conveyed or sent by a person or firm for sale on a ship or aircraft, provided the person or firm has previously obtained a permit for the purpose issued by or on behalf of the Chief Censor and has complied with any conditions subject to which the permit has been granted.

No. 520-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely:—

In rule 39 of the said Rules—

(*a*) for sub-rule (*2*), the following sub-rule shall be substituted, namely:—

"(*2*) Any person who, without lawful authority or excuse, has on any premises in his occupation or under his control any document containing any information likely to assist the enemy, any confidential information or any prejudicial report shall, unless he proves that he did not know and had no reason to suspect that the said document contained any such information or report as aforesaid, or that the said document was on such premises without his knowledge or against his consent, be deemed to have contravened this rule."

(*b*) sub-rule (*3*) shall be omitted.

A. DEC. WILLIAMS,
Secretary to the Government of India.

DEPARTMENT OF SUPPLY.

PART B.

NOTIFICATION.

Calcutta, the 8th November, 1940.

No. 1 (M. P.).—In continuation of the notification of the Government of India in the Department of Supply, No. 19, dated the 11th April, 1940, regarding the classes of steel of which the export to India is subject to a quota laid down by the Ministry of Supply in the United Kingdom it is hereby notified for general information that lead-covered steel glazing bars come within the category of finished steel products, under class (*b*), and that it will be necessary for future orders placed in the United Kingdom for such goods to be supported by Steel Quota Recommendation Certificates issued by the Government of India.

S. R. ZAMAN,
Deputy Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 12th November, 1940.

No. L.-3007.—In pursuance of clause (*e*) of subsection (*2*) of section 7, read with section 24, of the Payment of Wages Act, 1936 (IV of 1936), the Central Government is pleased to authorise the supply of diet in emergencies as a service for which deductions from the wages of persons employed by a federal railway administration may be made, subject to the condition that the service is provided to employees by the administration at their written request.

M. S. A. HYDARI,
Secretary to the Government of India.

1206 CS—988—21-11-40—SGPP Lahore.

[illegible] is kept in the personal custody of the master of the vessel, or the pilot of the aircraft, as the case may be;

(f) any prohibited articles for the time being exempted from such prohibition [illegible] by general or special order of the Central Government, provided that such [illegible] carried by the permit [illegible] to the appropriate officer for examination and approval, and [illegible] at the place of departure from British India, if he so requires;

(g) any prohibited article which is being conveyed or sent by a person or firm [illegible] to a subject whereof, provided that person or firm has previously obtained a permit for the purpose issued by or on behalf of the G.R.E. [illegible] and has complied with any conditions subject to which the permit has been granted.

No. 520-O.R.(40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendments shall be made in the Defence of India Rules, namely:—

In rule 39 of the said Rules,—

(a) for sub-rule (2) the following sub-rule shall be substituted, namely:—

"(2) Any person who, without lawful authority or excuse, has in his possession or under his control any document containing any information likely to [illegible] any confidential information or any prejudicial report shall, unless he proves that he did not know and had no reason to suspect that the said document contained any such information or report as aforesaid, or that the said document was [illegible] [illegible] without his knowledge or against his [illegible], be deemed to have [illegible] [illegible]";

(b) sub-rule (3) shall be omitted.

A. [illegible] WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF SUPPLY

PART B.

NOTIFICATION.

Calcutta, the [illegible] November, 1940.

No. [illegible] (M. P.).—In continuation of the notification of the Government of India in the Department of Supply No. 13, dated the [illegible] April, 1940, [illegible] the [illegible] of [illegible] of which the exports to India is subject to a special [illegible] by the [illegible] Supply in the United Kingdom it is hereby notified for general information that [illegible] covered and [illegible] have come within the category of [illegible] [illegible] in the United Kingdom [illegible] and that it will be necessary for future [illegible] placed in the United Kingdom [illegible] to be supported by [illegible] Requirement [illegible] Certificates issued by the Government of India.

S. [illegible] RAMAN,

Deputy Secretary to the Government of India.

DEPARTMENT OF LABOUR

NOTIFICATION.

New Delhi, the [illegible] November, 1940.

No. L.-3007.—In pursuance of clause (c) of sub-section (2) of section 7, read with section 25, of the Payment of Wages Act, 1936 (IV of 1936), the Central Government is pleased to authorise the supply of [illegible] [illegible] by a Federal railway administration [illegible] deduction from the wages of persons employed by [illegible] [illegible] subject to the condition that the [illegible] is provided [illegible] [illegible] on their written request.

M. [illegible] HYDARI,

Secretary to the Government of India.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, NOVEMBER 29, 1940.

PART II.

FROM THE " GAZETTE OF INDIA " NEW DELHI, SATURDAY, OCTOBER 12, 1940.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

New Delhi, the 9th October, 1940.

No. 21/53/40.—In exercise of the powers conferred by clause (*d*) of the proviso to sub-rule (*1*) of rule 3 of the Indian Arms Rules, 1924, The Central Government is pleased to direct that the exemption from the operation of the prohibitions and directions contained in sections 13, 14 and 15 of the Indian Arms Act, 1878 (XI of 1878), conferred by the said sub-rule on persons of Coorg race shall cease to extend to M.B. Ponnappa, a forest guard of Bungalowpudur Beat, Gobichettipalayam.

J. G. SIMMS,

Deputy Secretary to the Government of India.

FROM THE " GAZETTE OF INDIA ", NEW DELHI, SATURDAY, OCTOBER 26, 1940.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

TREATIES (WAR).

New Delhi, the 22nd October, 1940.

No. 43 (54)-Tr. (W)/40.—Whereas the Bombay branch of the Chartered Bank of India, Australia and China holds certain gold bars on deposit in the name of the Barclays Bank, Piccadilly, London, for and on account of Doctor G. Wettstein, Mr. Berger, Mr. Jucker and Mrs. Meier :

And whereas the Central Government is satisfied that the said gold bars in fact are held on behalf, of, and belong to, Mr. Jan Bata, an enemy as defined in rule 97 of the Defence of India Rules, and consequently are enemy property :

Now, therefore, in exercise of the powers conferred by sub-rule (1) of rule 114 of the said Rules, the Central Government is pleased to order that the said gold bars shall vest in the Custodian of Enemy Property for British India,

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, WEDNESDAY, NOVEMBER 21, 1940.

GOVERNMENT OF INDIA

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 21st November, 1940.

No. 573-OR/4/40.—In exercise of the powers conferred by clause *(d)* of rule 97 of the Defence of India Rules, the Central Government is pleased to direct that the Schedule annexed to its notification in the Defence Co-ordination Department No. 573-OR/40, dated the 30th September, 1940, shall be further varied—

(*a*) by inserting the names and addresses specified in Part I of the Schedule hereto annexed ;

(*b*) by deleting the names and addresses specified in Part II of the Schedule hereto annexed ; and

(*c*) by making the amendments specified in Part III of the Schedule hereto annexed.

SCHEDULE.

PART I—ADDITIONS.

Argentina.

"Cadefina" S.A., Cia. Argentina de Fiscalizaciones y Mandatos.	Reconquista 336, Buenos Aires.
Comercial Ascensores Italianos Stigler Ltda., Cia.	San Martin 195, Buenos Aires.
Cordes, Robert ..	Aguilar 2306, Buenos Aires.
Herder, F. A. S. ..	Calle Viamonte 750, Buenos Aires.
Linificio e Canapifio Nazionale S. A. ..	Diagonal Norte 825, and Ave. R. S. Pena 825, Buenos Aires.
Mertig, Roberto ..	Serrano 1818, and Callao 45-61, Buenos Aires.
Motores Diesel Modaag Sendling, Soc. de Resp. Ltda.	Peru 707, Buenos Aires.
Noss, Augusto ..	Alsina 531, Buenos Aires.
Olivetti Argentina, S. A. Comercial e Industrial.	Calle Florida 677, Buenos Aires.
Roediger, Rodolfo ..	Peru 707, Buenos Aires.
"S. A. T. I.", S. A. Tabachhi Italiani	Alberti 40, Buenos Aires.
Schoeller-Bleckmann Aceros, Soc. de Resp. Ltda.	Defensa 324, Buenos Aires.

Bolivia.

Ferrostaal A. G. (Essen) ..	Surcursal de la Paz., Yanococha 368, Ed. Terrazas, Casilla 514, La Paz.
Vivienda Propia, S. A. ..	La Paz.

Brazil.

Billington, Reidar ..	Rua Min Godoy 628, Sao Paulo.
Fink, Carlos & Cia. ..	Rua do Bom Jesus 227, Caixa Postal 478, Pernambuco.
Horn, Karl ..	Pensao Jensen, Ave. 7 de Septembro 276, and Rua Portugal 27, Bahia.
Impressora Paranaense, Max Schrappe ..	Rua Commendador Araujo 731-7470 Curityba.
Marschner, Francisco ..	Ave. Amazonas 308, Bello Horizonte, Min Geraes.

Brazil—*concld.*

Meyer, Alwin ..	Rua Mayrink Veiga 4, Rio de Janeiro.
Moeller, Guilhermo ..	Rua do Carmo 9, Caixa Postal 2039, Sao Paulo, and at Rio de Janeiro.
Napp, Scherer & Cia. Ltda. ..	Caixa Postal 31, Carasinho, and Caixa Postal 168, Rio Grande do Sul.
Nebiolo, S. A. ..	Rua Buenos Aires 263, Rio de Janeiro, and at Sao Paulo.
Raabe & Cia. Ltda. ..	Galeria Municipal 109-111, Porto Alegre, and at Rio de Janeiro.
Raacke, C. H. ..	Ave. Graca Aranha 40, Caixa Postal 261, Rio de Janeiro.
Representacoes Union Ltda. ..	Rua 1 de Marco 118, Caixa Postal 590, Rio, de Janeiro.
Will, Frederico (Agencia Will : Deutsche Buchhandlung).	Rua da Alfandega 69, Rio de Janeiro.

Bulgaria.

Assicurazione Generale Insurance Co. ..	Rue Leghe, Sofia.
Danisi, A. ..	Europe Bldg., Alaben St., Sofia.
Danisi, Roberto ..	Europe Bldg., Alaben St,, Sofia.
Reunione Adriatica Insurance Co. ..	Phoenix Bldg., Dondoukoff, Sofia.

Chile.

Baehr & Mueller Ltda. ..	Santa Domingo 1025, Casilla 1941, Santiago.
Calderon, Emilio ..	San Ignacio 1295, Santiago.
Cordero, Manuel J. ..	Catedral 1404.-12, Casilla 1716, Santiago.
Elten y Schaale Ltda. ..	Errazuriz 845, Casilla 338, Punta Arenas.
Galemiri, Abraham ..	Bandera 575, Casilla 1303, Santiago.
Gerhard & Cia. Ltda. ..	Catedral 1404-12, Casilla 1716, Santiago.
"La Reina de las Medias"—Carlos Saffer.—	Ahumada 360, Santiago.
Mueschen, Walter B. ..	Nueva York 80, Santiago.
Oberpaur, Casa R. ..	Estado-Huerfanos, Casilla 2007, Santiago and at Valparaiso.
Oestemer, Franz P. ..	Arturo Prat 1120, Santiago.
Pichaida, Georg ..	Bandera 575, Casilla 1303, Santiago.
Saffer, Carlos, "La Reina de las Medias"	Ahumada 360; Santiago.

China.

American Far Eastern Syndicate, Inc. ..	Shanghai.
Chang Zui Pao ..	3, Edward Ezra Road, Shanghai.
Far Eastern Clock & Watch Co. ..	537, Nanking Road, Shanghai.
Fukusei & Co. ..	Tsingtao.
Kawasaki, S. & Co. ..	668, Szechuen, Road, Shanghai.
Muller, Hans H. ..	321, Hamilton House, Kiangse Road Shanghai.
Nicolis G., S. A. Italiana ..	91, Rue de France, Tientsin.
Pacific Clock & Watch Co. ..	537, Nanking Road, Shanghai.
Sino Foreign Trade ..	Chefoo.
Takata & Co., Ltd. ..	Shanghai and all branches in China.
Takata & Co., Ltd. ..	Mukden and Hsinking (Manchuria).
Tirinnanzi Dr. D. ..	93, Canton Road, Shanghai.
Zui Chong & Co. ..	5, Edward Ezra Road, Shanghai.

Colombia.

Gast, Hans Otto ..	Ed. Banco Aleman Antioqueno, Oficina 312, P. O. Box 1247, Bogota.
Kausel, Enrique & Cia. ..	Ed. Banco de la Republica, P. O. Box 341, Medellin, and at Bogota.
Luth & Liebisch ..	Carrera 8, 15-88, Bogota.
Pardo, C. & Cia, Ltda. ..	Carrera 8, 15-88, Bogota.
Reger, Carlos & Cia. ..	Barrancabermeja.
Reuther, J. H. & Cia, Ltda. S. en C., Almacen "Todo Electrico".	P. O. Box 513, Barranquilla, and at Bogota.
Skowronski, Martin ..	Calle 12, 6-29, Cali.
Wiese & Starck, "Empresa Hanseatica"	P. O. Box 132, Barranquilla.

Cuba.	
Evertz, Guillermo	.. Ave. de Belgica 568, Apartado 1669, Havana.
Ecuador.	
Brachetti, Theo.	.. Casila 860, Quito, and Casilla 53, Guayaqu l.
Guatemala.	
Paetau, Max & Co.	.. Ninth Ave. South, 10c. Apartado 49, Guatamal City.
Hungary.	
Bohler Testverek es Tarsa	.. Liszt Ferenc-ter 9, Budapest.
"Italia" Tengerhajozasi r. t.	.. Thokoly-utca 2, Budapest, and all branches in Hungary.
Koniglich Ungarische-Donau-Seeschiffahrts A. G.	Maria Valeria-utca, Budapest V.
Magyar Hajozasi r. t. (Ungarische Schiffahrts A. G.) (Owners of s. s. "Szent Gellert").	Szell Kalman-ter, 21, Budapest.
Schimmel es. Tarsa r. t.	.. Vertes-ucca 6-8, Budapest XIV.
Iraq.	
Ferrostahl A. G.	.. Bab-al agha, Bagdad.
Japan.	
Bergmann, Gabrielle J.	.. P. O. Box 88, Chuo-Kobe.
Braeuer, M.	.. P. O. Box 88, Chuo.Kobe.
Eckart, Dorothee	.. C/o Siemens-Schuckert Denki, K. K., 2, Marunouchi 3-chome Koji-machi-ku, Tokyo.
Kawasaki S. & Co.	.. Kobe.
Takata & Co., Ltd.	.. Yaesu Bldg., 6, Marunouchi 2-chome, Kojimachi-ku, Tokyo, and all branches in Japan.
Kwantung Leased Territory.	
Fukusei & Co.	.. Dairen.
Sino Foreign Trade	.. Dairen.
Takata & Co., Ltd.	.. Dairen.
Liberia.	
Parker, P. C.	.. Monrovia.
Mexico.	
Baldi, Dr. Franco	.. C/oCarlo Erba, S. A., Barcelona 27, Mexico D. F.
Bona A. & Co.	.. Apartado 967, Mexico D. F.
Drogueria del Refugio	.. Cinco de Febrero 1, Mexico City.
Erba, Carlo, S. A.	.. Barcelona 27, Mexico D. F.
Estambres y Lanas, S. A.	.. Boleo 57, Apartado 952, Mexico City.
Giesemann, Ad. & Co.	.. La Violetta, Correo Argovia, Chiapas.
La Sirena, S. A.	.. 16 de Septiembre 71, Mexico D. F.
Laboratorios Codex	.. Corner of Calles Nardo and Fresno, Mexico City.
Moeller, Eitel Frit	.. Apartado 1813, Mexico City.
Pabst, F. W.	.. Zaragoza 24, Mexico City.
Wuelfrath, Arturo	.. Calle de Durango 138, Apartado 2069, Mexico D. F.
Morocco.	
Spanish Zone.	
Trujillo Zafra, Jose e Hijos (Owners of S.S. "Jose Trujillo" and S.S. "Caranza").	Ave. 18 de Julio, Ceuta.
Peru.	
Albrecht, Rotmann & Cia, S.A.	.. Carabaya 587, Casilla 1778, Lima.
Dohme & Cia	.. Casilla 162, Lima.
Portugal.	
Agencia de Representacoes Agricolas, Ltda.	Rua Jose Falcao 185, Oporto.
Amora, Jose Vieira	.. Rua de Republica 180, and Rua Direita do Monte, Figueira da Foz.
Bastos, Joao Burnay	.. Rua de Mocambique 30, Lisbon.

Portugal—*concld.*

Colombo, E., Ltda.	Rua dos Sapateiros 219, Lisbon.
Conserveira do sul de Angola, Ltda ..	Rua dos Fanqueiros 257, Lisbon.
Da Silva, Joaquim Correa Pinto ..	Rua de S. Juliao 50, Lisbon.
Daehnhardt, Hans Wilhelm. ..	Rua da Victoria 42, Lisbon.
De Brito, Eduardo Faria	Campo 28 de Maio 180, Lisbon, and Rua Herois de Chaves 806, Oporto.
Electro Lisboa Ltda.	Rua Augusta 246-248, Lisbon.
Fernandes, Antonio Jose	Travessa de Cima 300, Oporto.
Ferreira, Octavio da Cunha	Ave. da Rebublica 46A, Lisbon.
Guimaraes, Olivio d'Almeida Antao ..	Vivenda Guimaraes, Ave. Central 40, Telheiras, de Cima.
Luso Electrica Ltda., Soc. ..	Calcada Marquez d'Abrantes 11-13, Lisbon.
Mantero, Francisco Ltda. ..	Rua de S. Nicolau 26, Lisbon.
Meyer, Fritz W. Ldta.	Rua Vasco da Gama 1-5, Esquina de Praca D. Luiz 27, Lisbon.
Pereira, Diamantino Nunes ..	Rua do Arco Bandeira 38, Lisbon.
Pereira, Paulo	Ave. Almirante Reis 70, Lisbon.
Perola do Rocio Ltda.	Rocio 105, Lisbon.
Pestana, Victor Rodrigues ..	Ave. Sacadura Cabral 21, Lisbon, and at Alpiarca.
Potthoff, Francisco	Rua da Luta 26, Lisbon.
Ribeiro, Dr. Joao Correia	Rua Nova de Almada 53, Lisbon.
Schuette & Cia., Ltda.	Paraca Luiz Camoes 36, Lisbon.
Viegas Irmaos Ltda.	Rua dos Fanqueiros 38, Lisbon.

Portuguese East Africa.

Agricola de Nametoria Ltda., Soc. ..	Angoche Is.

Portuguese West Africa.

Conserveira do Sul de Angola, Ltda. ..	Porto Alexandre, Angola.

Roumania.

Compero, S.A.R.	Bucharest.
Compero-Pebegaz, S.A.R. ..	Bucharest.
Ferrari, Giovanni Battista	Constanza.
Gattorno, S.A.R.	Calea Grivitei 128, Bucharest, and at Constanza.
Italia, S.A.R.	Bucharest.
Sarpin, S.A.	Calea Victoriei 53-55, Bucharest.

Salvador.

Giessler, Federico	Apartado 72, San Salvador.

Spain.

Carey Hermanos & Cia.	Tarragona.
Drumen, S.A.	Rue de l'Universite 17, Barcelona.
Euwens, Joseph	Rue de l'Universite 17, Barcelona.
General de Lanas, S.A., Cia. ..	Ayala 10, Madrid.
Gonzalez, Fernando Vizcaino ..	Almeria.
Heine, George	Rua de l'Universite 17, Barcelona.
Hielscher, Adolf	San Augustin 2, and Sebastian Herrara 8, Madrid.
L.A.T.I. (Linea Aerea Transcontinental Italiana).	Seville.
La Electrica Industrial, S.A. ..	S. Isidro 56, Tarrasa.
Lowe, F.	Tarragona.
Mallet, Wilhelm F. (formerly "Pahama," S.A.)	Calle Alarcon 7, Madrid.
Muller de Goupille, J.	Tarragona.
Reali, Hijo de Camilo.	De la Reina 7, Grao-Valencia.
Rheinmetall Aceros y Metales, S.A. ..	Valencia 372, Barcelona.
Schmidt, H.	Tarragona.
Schmidt, Herman	Rue de l'Universite 17, Barcelona.
Stabile, Nicolas	Serreria 9, Grao-Valencia.
Vinicola Iberica, S.A.	Tarragona.
Zenker, Pablo	Sebastian Elcano 3, and Mariana Pineda 5 Madrid.

Canary Islands.

Deposito de Carbones de Tenerife, S.A. ..	Las Palmas and all branches in Canary Islands.

Fernando Po and Spanish Guinea.	
Drumen, S.A.	Fernando Po and all branches in Spanish Guinea.
Sweden.	
Durkopp A/B	Gothenburg, Sweden.
Fiat Svenska A/B	Nybrokajen 7, Stockholm.
Switzerland.	
Bohler, Gebr. & Co., A.G.	Bahnhofstrasse 45, Zurich.
Boy, A.G.	Bahnhofstrasse 57c, Zurich.
Commissia, S.A.	Rue de la Tour de l'Ile 1, Geneva.
Diamantschleiferei Vogeli & Wirz, A.G. ..	Gurzelenstrasse 7, Biel, Berne.
Diamantwerkzeuge, A.G.	Gurzelenstrasse 7, Biel,Berne.
Duerkoppwerke, A.G.	Albisstrasse 28, Zurich.
Kahl, Siegfried Harmann	Bvd. du Theatre 12, Geneva.
Kristallglas, A.G. (formely A. Pfeiffer & Co.).	Feuert halen, nr. Schaffhausen.
Langbein Pfanhauser Werke A.G., Schweizerische Filiale der.	Schaffhauserstrasse 228, Zurich.
Maf, S.A.	Agno, Tessin.
Minimax, A.G.	Muhlebachstrasse 28, Zurich.
Moje, Heinrich	Todistarsse 16, Zurich.
Pfister, Carl	Wohlen.
Produits Cirio, S.A.	Geneva.
Sacaf (S.A. pour le commerce des Automobiles Fiat en Suisse).	Route de Lyon 100, Geneva and all branches in Switzerland.
Schenker & Co., A.G.	Buchs, St. Gallen.
Themis Finanz-Gesellschaft.	Bahnhofstrasse 23, Zug.
Turkey.	
Fiat Otomobil Sirketi Istanbul Subesi ..	Taksim, Koatebek S., Istanbul.
Zeekser, Heinrich	Aben-Munih Han, Galata, Istanbul.
Uruguay.	
Ahlig, Curt	Venezuela 1278, Casilla 545, Montevideo.
Standard Cartonex Ltda.	Venezuela 1278, Montevideo.
Yugoslavia.	
Banca Dalmata di Sconto, S.A. ..	Zara, Dalmatia, and all branches in Yugoslavia.
" Italia "	Trg. Tomislava 13, Zalgreb, and all branches in Yugoslavia.
" Minimax "	Hatzova U1, 25, Zagreb.
Schimmel & Co., D.Z.O.Z.	Celje.

PART II—DELETION

Brazil.	
Lundgren, Alberto & Cia., Ltda. ..	Rua do Imperador 511, Recife, Pernambuco, and all branches in Brazil.
Lundgren, Arthur & Cia., Ltda. ..	Flores de Abreu 148, Sao Paulo, and all branches in Brazil.
Lundgren & Cia., Ltda.	Praca Capistrano de Abreu 74-76, Ceara.
Lundgren, Irmaos, Ltda.	Ave. Marechal Floriano 118, Rio de Janeiro, and all branches in Brazil.
Martinelli, S.A.	Av. Rio Branco 26, Rio de Janeiro, and all branches in Brazil.
Paulista, Cia. de Tecidos ..	Paulista and Rio Tinto.
Pernambuco Powder Factory, S.A. ..	Ave. Marquez 1 Olinda 104, Recife, Pernambuco.
Costa Rica.	
Feoli & Co., S.A.	San Jose.
Feoli, N. y. Hijos	San Jose.
Portugal.	
Stichaner, Martin Jr.	Praca Duque da Terceira 24, Lisbon.
Salvador.	
Quimica Schering, S.A.	San Salvador.
Thailand.	
Commissionaria di Esportazione e di Importazione, Soc.	Bangkok.

PART III—AMENDMENTS.

Argentina.

In relation to Chingotto, Julio Raul, for General Uriburu 618 and Ave. Teniente, P. O. Box 878, Buenos Aires, substitute P. O. Box 878, Buenos Aires and Ave. Teniente General Uriburu 618, Lanus, Provincia de Buenos Aires.

Argentina—*concld*

In relation to "Kores" Soc. de Resp. Ltda. for Calle Bolivar Compar 25, Buenos Aires, substitute Calle Bolivar 825, Buenos Aires.

Chile.

In relation to Wagner, Chadwick y Cia. Ltda., for Agustinas 925, Op. 401, substitute Agustinas 975, Of. 401.

China.

In relation to Bohler Bros. & Co., Ltd., add "and all branches in China."

In relation to Kunst and Albers, Mukden, for (Manchuria), substitute "and all branches in Manchuria.

Cuba.

In relation to Von Uslar, Armin, for Obispo 258, Havana, substitute Calle 14 entre, Aves. 5a and 7a, Reparto Miramar, Havana.

Guatemala.

For Viliardi F., substitute Vialardi F.

Japan.

In relation to Barth, J., for Takiyamacho Building, substitute Takiyama Bldg., 6 Ginza Nishi, 6-chome.

Sweden.

For Osram Electraverken A/B, Stockholm, substitute Osram Elektraverken A/B Stockholm, and all branches in Sweden.

Switerland.

In relation to Merz & Co., Chemische Fabrik, for Zurich, substitute "and Froehlichstrasse 28, Zurich."

For "Arpad Plesd H, Avenue Victor-Ruffy, Lausanne", substitute "Plesch Arpad, Ave. Victor-Ruffy, 2, Lausanne."

For "Chepha, Lausanne", substitute "Chepha", A. G. Fuer Chemische und Pharmaceutische unternehmungen, Lausanne.

Thailand.

In relation to Dr. W. H. Martin, for "Bangkok", substitute "P. O. Box 98, Bangkok",

Turkey.

In relation to Sadikoglu, Aslan ve Mahdumu insert (owners of S. S. "Sakarya" and S. S. "Galatasaray".)

Yugoslavia.

In relation to Import A.D., for Kralja Milana 6, substitute Kolarceva 1.

A. DEC. WILLIAMS,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA," NEW DELHI, SATURDAY, NOVEMBER 23, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATIONS.

New Delhi, the 21st November, 1940.

No. 134-H.—The following Royal Warrant instituting "The King's Police and Fire Services Medal" and the Regulations attached thereto are published for general information:—

GEORGE R. I.

GEORGE THE SIXTH, by the Grace of God, of Great Britain, Ireland and the British Dominions beyond the Seas King, Defender of the Faith, Emperor of India, to all to whom these Presents shall come,

Greeting!

Whereas His late Majesty King Edward the Seventh in consideration of the good services rendered by officers of the Constabulary Forces and by persons serving in Fire Brigades within His Dominions and in Territories under His Protection or Jurisdiction and the heroic acts of courage and instances of conspicuous devotion to duty of such persons, and being desirous of distinguishing such meritorious conduct by some mark of His Royal Favour did by Warrant under His Royal Sign Manual, dated the 7th July, 1909, institute a new Medal to be awarded for such services as aforesaid:—

And whereas We are desirous of further amending the aforesaid Warrant which was amended by subsequent Warrants under the Royal Sign Manual bearing date respectively the 3rd October, 1916, the 1st October, 1930, the 12th December, 1933, the 25th, May, 1936, and the 15th December, 1936, We are graciously pleased to make, ordain and establish the following Statutes for the governance of the said Decoration:—

"*Firstly.*—It is ordained that the Medal shall be designated and styled 'The King's Police and Fire Services Medal".

Secondly.—It is ordained that the King's Police and Fire Services Medal shall consist of a circular Medal of Silver with the effigy of the Sovereign on the obverse, and shall bear on the reverse a design emblematic of Protection from danger and the words 'For Gallantry' or 'For Distinguished Service' as the case may be and on the rim the name of the person to whom the Medal has been awarded.

Thirdly.—It is ordained that the Medal shall only be awarded to those of Our Faithful Subjects and Others who have either performed acts of exceptional courage and skill or exhibited conspicuous devotion to duty as members of a recognized Police or Fire Service within Our United Kingdom of Great Britain and Northern Ireland our Indian Empire, Burma or any of Our Colonies or any territory under Our protection or jurisdiction not being administered by Us in Our Government in any other part of Our Dominions; or within any other part of Our Dominions Our Government whereof has signified its desire that the Medal should be awarded under the provisions of this Our Warrant to members of any such Service within such part, or within any territory under Our protection or jurisdiction being administered by Us in such Government ; and that such award shall be made only on a recommendation to Us by Our Principal Secretary of State for the Home Department.

Fourthly.—It is ordained that the names of those upon whom We may be pleased to confer this Decoration shall be published in the London Gazette, and that a Register thereof shall be kept in the Office of Our Principal Secretary of State for the Home Department. Such Register shall show the name and rank of the person holding the Medal, the Police or Fire Service of which he is or was a member and particulars of the action for which the Medal has been awarded.

Fifthly.—It is ordained that each Medal shall be suspended from the left breast, and the riband, of an inch and three-eighths in width, shall be dark blue with a narrow silver stripe on either side and a similar silver stripe in the middle ; and in the case of awards for acts of exceptional courage each silver stripe of the riband shall contain a thin red line down the middle.

Sixthly.—It is ordained that any act of gallantry which is worthy of recognition by the award of the King's Police and Fire Services Medal, but is performed by one upon whom the Decoration has already been conferred, may, on a recommendation to Us by Our Principal Secretary of State for the Home Department, be recorded by a Bar attached to the riband by which the Medal is suspended. For every such additional act an additional Bar may be added and for each Bar awarded a small silver rose shall be added to the riband when worn along.

Seventhly.—It is ordained that it shall be competent for Us, Our Heirs and Successors by an Order under Our Sign Manual and on a recommendation to that effect by or through one of Our Principal Secretaries of State to cancel and annul the award to any person of the above Decoration and that thereupon his name in the Register shall be erased. Provided that it shall be competent for Us, Our Heirs and Successors to restore any Decoration which may have been so forfeited when such recommendation has been withdrawn. And every person to whom the said Decoration is awarded shall, before receiving the same, enter into an agreement to return the Medal if his name shall be erased as aforesaid.

Eighthly.—It is ordained that Our Secretary of State for the Home Department may make regulations for the carrying into effect of this Our Royal Warrant."

All previous Warrants issued in this behalf are hereby revoked except in so far as they are already revoked.

Given at Our Court at *Saint James's* the *twentieth* day of *August*, 1940, in the *Fourth* Year of Our Reign.

By His Majesty's Command,

John Anderson.

King's Police and Fire Services Medal Regulations.

I, the Right Honourable Sir John Anderson, one of His Majesty's Principal Secretaries of State, in accordance with the Eighth Statute of the Royal Warrant of 20th August, 1940, hereby make the following Regulations which shall be observed in submitting recommendations for the award of the King's Police and Fire Services Medal :

1. Unless His Majesty otherwise directs, lists of the names of members of recognized Police or Fire Services ; who are recommended for the Medal, shall be submitted by the Secretary of State for the Home Department in the months of May and December in each year.

2. For the purpose of inclusion in any such list, the names of those recommended by the Secretary of State for Scotland, or Dominion Affairs, or the Colonies, or India or Burma shall be forwarded to the Home Office not later than one month prior to the date on which the award is to be made.

3. In special circumstances a recommendation may be made at any time for an immediate award.

4. All recommendations shall state the name and rank of the person recommended the name of the Police or Fire Service of which he is or was a member, and particulars of the action or service for which the grant of the Medal is recommended.

5. The number of Medals awarded in any one year shall not exceed one hundred and twenty, unless His Majesty is of opinion that special circumstances in any year justify the award of Medals in excess of that number.

6. The qualifications for the grant of the Medal shall be as follows :—

(a) Conspicuous gallantry in saving life and property, or in preventing crime or arresting criminals, the risks incurred being estimated with due regard to the obligations and duties of the officer concerned.

(b) A specially distinguished record in administrative or detective service, or other police service of conspicuous merit.

(c) Success in organising Police or Fire Services, or in maintaining their organisation under special difficulties.

(d) Special services in dealing with serious or widespread outbreaks of crime or public disorder, or fire.

(e) Valuable political and secret services.

(f) Special services to Royalty and Heads of States.

(g) Prolonged service ; but only when distinguished by very exceptional ability and merit.

Johan Anderson.

20th August, 1940.

No. 135-H.—The following extract from *The London Gazette*, dated Friday, the 23rd August, 1940, is published for general information :—

Foreign Office,
August 20, 1940.

The KING has given Commands for the removal from the Lists of Honorary Members of the British Orders of Chivalry, and from the rolls of foreign holders of British decorations and medals, of all names appearing therein of persons who are of German or Italian nationality * * * * * *

J. G. LAITHWAITE,
Private Secretary to H. E. the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

New Delhi, the 20th November, 1940.

No. 142/40-Judicial.— In exercise of the powers conferred by clause (a) of rule 8B of Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government is pleased to direct that the following amendments shall be made in the notifications of the Government of India in the Home Department, No. 204/37-Judicial, dated the 1st April, 1938, No. 192/38-Judicial, dated the 10th January, 1939, No. 204/37-Judicial, dated the 20th March, 1940 and No. 204/37-I.-Judicial, dated the 11th April, 1940, namely :—

1. To each of the said notifications, the following proviso shall be added, namely :—

" Provided that the suit does not relate to the Eastern Bengal, East Indian, Great Indian Peninsula or North-Western Railway or the State Railway Coal Department."

2. In the Schedule annexed to notification No. 204/37-Judical, dated the 1st April, 1938, in the first column, in the entry " The Central Provinces and Berar" the words " and Berar " shall be omitted.

POLICE.

New Delhi, the 21st November, 1940.

No. 105/17/39-Police.—The following is published for general information :—

"I, Leopold Stennett Amery, one of His Majesty's Principal Secretaries of State in virtue of the powers conferred by section 246 (1) and section 250 (1) of the Government of India Act, 1935, hereby make, with the concurrence of my Advisers, the following amendment in the Reserved Posts (Indian Police) Rules, 1938, namely :—

In Rule 4 (1) of the said Rules, for the words "a member of the provincial Police Service" the words "a Police Officer in the civil service of the Crown in India but not being a member of the Indian Police" shall be substituted.

Given under my hand this 25th day of May, 1940.

L. S. AMERY,
One of His Majesty's
Principal Secretaries of State."

C. J. W. LILLIE,
Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 15th November, 1940.

No. D.-5150-F.—*Statement of the affairs as on the 1st November, 1940.*

Reserve Bank of India.

BANKING DEPARTMENT.

LIABILITIES.	Rs.
Capital paid up	5,00,00,000
Reserve Fund	5,00,00,000
Deposits :—	
(a) Government—	
(1) Central Government of India.	7,27,72,000
(2) Government of Burma	2,1[illegible],21,000
(3) Other Government Accounts.	6,39,85,000
(b) Banks	49,58,66,000
(c) Others	1,78,79,000
Bills Payable	3 ,69,000
Other Liabilities	2,05,45,000
	79,56,37,000

ASSETS.	Rs.
Notes :—	
(a) Legal Tender in India	24,44,51,000
(b) Legal Tender in Burma only	27,15,000
Rupee Coin	8,63,000
Subsidiary Coin	4,57,000
Bills Purchased and Discounted—	
(a) Internal	—
(b) External	—
(c) Government Treasury Bills	2,00,000
Balances held abroad*	41,12,42,000
Loans and Advances to Governments	4,50,00,000
Other Loans and Advances	—
Investments	8,01,02,000
Other Assets	1,06,02,000
	79,56,37,000

*Includes Cash and Short-term Securities.

Dated the 6th day of November, 1940.

J. B. TAYLOR,
Governor,

ISSUE DEPARTMENT.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 1st day of November, 1940.

LIABILITIES.	Rs.	Rs.
Notes held in the Banking Department.	24,71,66,000	
Notes in circulation:—		
(a) Legal Tender in India.	2,20,18,25,000	
(b) Legal Tender in Burma only.	11,25,43,000	
Total Notes issued		2,56,15,34,000
Total Liabilities		2,56,15,34,000

ASSETS.	Rs.	Rs.
A.—Gold Coin and Bullion :—		
(a) Held in India	44,41,43,000	
(b) Held outside India	—	
Sterling Securities	1,31,50,11,000	
Total of A		1,75,91,54,000
B.—Rupee Coin		30,61,72,000
Government of India Rupee Securities.		49,62,08,000
Internal Bills of Exchange and other Commercial Paper.		—
Total Assets		2,56,15,34,000

Ratio of Total of A to Liabilities : 68·676 per cent.

Dated the 6th day of November, 1940.

J. B. TAYLOR,
Governor.

New Delhi, the 21st November, 1940.

No. D./5298-F.—*Statement of the affairs as on the 8th November, 1940, Reserve Bank of India, Banking Department.*

LIABILITIES.	Rs.	ASSETS	Rs.
		Notes—	
Capital paid up	5,00,00,000	(a) Legal Tender in India ..	23,27,52,000
Reserve Fund	5,00,00,000	(b) Legal Tender in Burma only ..	17,98,000
Deposits :—		Rupee Coin	8,14,000
(a) Government—		Subsidiary Coin	4,41,000
(1) Central Government of India	7,77,28,000	Bills Purchased and Discounted—	
(2) Government of Burma ..	2,09,14,000	(a) Internal	..
(3) Other Government Accounts	5,71,67,000	(b) External	..
(b) Banks	48,53,71,000	(c) Government Treasury Bills ..	2,00,000
(c) Others	1,89,19,000	Balances held abroad* ..	42,03,78,000
Bills Payable	43,61,000	Loans and Advances to Governments ..	3,57,00,000
Other Liabilities	2,16,25,000	Other Loans and Advances	...
		Investments	7,85,24,000
		Other Assets	1,04,78,000
	78,10,85,000		78,10,85,000

*Includes Cash and Short-term Securities.

Dated the 13th day of November, 1940.

J. B. TAYLOR,
Governor.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 8th day of November, 1940.

ISSUE DEPARTMENT.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department.	23,45,50,000		A. Gold Coin and Bullion—		
Notes in Circulation :—			(a) Held in India ..	44,41,43,000	
(a) Legal Tender in India.	2,20,75,84,000		(b) Held outside India ..	..	
(b) Legal Tender in Burma only.	11,38,65,000		Sterling Securities ..	1,31,50,11,000	
			Total of A		1,75,91,54,000
Total Notes issued		2,55,59,99,000	B. Rupee Coin ..		30,06,37,000
			Government of India Rupee Securities.		49,62,08,000
			Internal Bills of Exchange and other Commercial Paper.		..
Total Liabilities ..		2,55,59,99,000	Total Assets ..		2,55,59,99,000

Ratio of Total of A to Liabilities : 68·824 per cent.

J. B. TAYLOR,
Governor.

Dated the 13th day of November, 1940.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

SALT.

New Delhi, the 23rd November, 1940.

No. 15.—In exercise of the powers conferred by clause (b) of section 7 of the Indian Salt Act, 1882 (XII of 1882) the Central Government is pleased to direct that the following further amendment shall be made in the rules published with the notification of the Government of India in the Finance Department (Central Revenues), No. 4-Salt, dated the 27th January, 1934, namely :—

1. To rule 2 of the said Rules, the following proviso shall be added, namely :—

"Provided that where the Collector is satisfied that the applicant is himself a *bona fide* fisherman not in a position to make the aforesaid deposit, he may exempt the applicant from the preceding provisions of this rule and require him to execute and lodge with the Collector an agreement in the annexed Form I-A."

II. After Form I annexed to the said Rules, the following form shall be inserted, namely :—

"*Form I-A.*

Agreement for the use of salt for curing fish at sea.

An agreement made the............ day of.............between.............. fisherman carrying on the business of catching and curing fish at............(hereinafter referred to as " the fish curer " which expression shall unless excluded by or repugnant to the context include his heirs, executors, administrators and assigns) of the one part and the Governor-General in Council (hereinafter referred to as " the Governor-General" which expression shall unless excluded by or repugnant to the context include his successors in office and assigns) of the other part.

Whereas the concessionaire has applied to the Governor-General for remission of the duty on salt used in the curing of fish *at sea* And WHEREAS the Governor-General has agreed to grant the said application in consideration of the fish curer executing these presents and observing the conditions hereinafter mentioned. *Now it is hereby agreed by* and between the parties hereto as follows :—

(1) The fish curer shall be bound by and observe the rules for the time being in force for the remission of duty on salt issued for curing fish.

(2) The salt in respect of which a refund is claimed, shall have been used *bona fide* for the purpose of curing of fish at sea, and shall not at any time be used for any other purpose.

(3) If in the opinion of the Governer-General any default in the performance or breach of the conditions herein contained and on the part of the fish curer to be performed and observed has occurred, the Governor-General shall be at liberty to determine this agreement.

(4) On the determination of this agreement under the provisions of clause (3), the fish curer shall not be entitled to any refund for the month in which such determination shall have occurred, and shall be bound to refund any duty remitted for any month in which any breach or default as aforesaid shall have occurred or continued and shall be responsible for any loss or damage incurred by reason of any breach or default as aforesaid.

(5) The concessionaire performing and observing the conditions of this agreement, shall be entitled to a refund of salt duty to the extent and on the conditions prescribed in the aforesaid rules for such period as the Governor General shall choose to continue this concession.

In witness where of the said fish curer hath hereunto set his hand and.................., Collector of Salt Revenue, Bombay, hath by order of the Governor-General set his hand and seal of his office the day and year first above written.

Signed by

in the presence of

1.

2.

Sealed, signed and delivered

by

Esquire,

Collector of Salt Revenue, Bombay,
for and on behalf of the Governor General in Council ".

No. 16.—In exercise of the powers conferred by clause (*b*) of section 7 of the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 15-Salt, dated the 25th July, 1936, namely :—

In the said notification, in the preamble, for the words " on the Western Coast " the words " on the coast of the Ratnagiri and Kanara Districts " shall be substituted.

K. K. CHETTUR,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

IMPORT AND EXPORT REGULATIONS.

New Delhi, the 23rd November, 1940.

No. 217 (1)-Tr. (I. E. R.)/38.—In exercise of the powers conferred by section 23 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Tea Control Rules, 1938, namely :—

In the Schedules annexed to the said Rules—

(1) In Schedule I, after the entry " (6) Dooars—674", the entry " (6A) Goalpara—424" shall be inserted.

(2) In Schedule II, under the heading " North India ", after the sub-head " (6) Dooars" and the Table thereunder, the following sub-head and Table shall be inserted, namely :—

" *(6A) Goalpara.*

Year of planting or replanting 1st January to 31st December.	Contribution to the yields in pounds per acre.			
	1929.	1930.	1931.	1932.
1926	84	248	542	767
1927	*Nil*	84	248	542
1928	*Nil*	*Nil*	84	248
1929	*Nil*	*Nil*	*Nil*	84
1930	These young clearings did not contribute to the yield in the years 1929—32 ".			
1931				
[illegible]				

H. C. PRIOR,
Additional Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 16th November, 1940.

No. 13-A (1)/40.—In pursuance of rule 39 of the Auditor's Certificates Rules, 1932, it is hereby notified that the Central Government has been pleased to remove from the list of Registered Accountants entitled to train articled clerks, with effect from the 1st of August, 1940, the name of Mr. Ramanlal Chhotalal Jalundhwala, B.Com., A.S.A.A., R. A., Bombay, who has ceased to practise as a Registered Accountant in India.

The 23rd November, 1940.

No. 1-A (3)/39 (i).—The following draft of certain further amendments to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by subsection *(2)* of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said subsection, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 2nd January, 1941.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government :—

Draft amendments.

I. In the said rules—

(A) In—

(*i*) clauses (*d*) and (*e*) of rule 2,
(*ii*) clause (*a*) of rule 36,
(*iii*) sub-rule (3) of rule 38, and
(*iv*) rule 47-A,

for the words " entitled to train ", the following shall be substituted, namely :—

" entitled, or permitted under sub-rule (3) of rule 40, to train ".

(B) For rule 19, the following rule shall be substituted, namely :—

" 19. Except as otherwise expressly provided in these rules, persons wishing to qualify themselves for enrolment on the Register shall be required to pass the First and Final Examinations, and to complete the practical training, as prescribed in this part."

(C) In rule 22—

(1) for clauses (*b*) and (*c*), the following clause shall be substituted, namely :—

" (*b*) has passed an examination entitling him to enter upon a course of studies at a University constituted by law in British India or British Burma or the University of Mysore or the Osmania University or an examination recognised by the Central Government as equivalent thereto, and produces *either*

(*i*) a certificate in the form given in Appendix 4 from the head of an institution recognised for the purpose by the Central Government that he has, subsequently to passing such examination, studied for a period of one academic year at such an institution and is fit to present himself for the examination, or

(*ii*) a certificate that he has served for not less than seven years either wholly as an audit clerk or partly (but for not less than three years) as such clerk and partly as an articled clerk (in the latter case one complete year's service as an articled clerk being reckoned as two years' service as an audit clerk and fractions of a year being ignored, or "

(2) clause (*d*) shall be re-lettered as clause (*c*).

(D) To rule 40, the following sub-rule shall be added, namely :—

" (3)(*a*) On the death or retirement of a Registered Accountant entitled to train articled clerks, belonging to a firm of Registered Accountants the other partners of which are not so entitled, any one of the remaining partners may, with the permission of the Central Government, accept transfer of the articles of any clerk employed by that Registered Accountant at the time of his death or retirement, other than a clerk employed by him in pursuance of clause (*d*) of sub-rule (1), and may continue to employ such clerk for the remainder of his term of service under articles :

Provided that the said partner shall cease to employ such clerk if and when—

(*a*) his name is removed from the Register of Accountants, or

(*b*) he ceases to practise as a Registered Accountant in India, or

(*c*) he ceases to be a partner in the said firm, or

(*d*) he is, in the opinion of the Central Government, no longer a fit and proper person to employ articled clerks, or is no longer in a position to train articled clerk ; and the articled clerk may thereupon enter into fresh articles with a Registered Accountant entitled to train articled clerks for the remainder of his term of service.

(*b*) The fresh articles referred to in the proviso to clause (*a*) shall be sent for registration as provided in rule 42 but shall not require the payment of any fee."

II. In clause (3) of Appendix 3 to the said Rules, for the word " accountant ", the following shall be substituted, namely :—

" Registered Accountant or a holder of a Restricted Certificate. "

No. 1-A (3)/39 (ii).—The following draft of a further amendment to the Restricted Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by subsection (2) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), is published, as required by the said subsection, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or ofter the 2nd January, 1941.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

In clause (3) of the Appendix to the said Rules, for the word " accountant ", the following shall be substituted, namely :—

" Registered Accountant or a holder of a Restricted Certificate ".

T. S. PILLAY,

Deputy Secretary to the Government of India.

INSURANCE.

New Delhi, the 23rd November, 1940.

No. 598 I (1)/40.—It is hereby notified for general information that the certificate of registration granted to the following insurer which was cancelled by the Superintendent of Insurance under subsection (4) of section 3 of the Insurance Act, 1938 (IV of 1938), has been revived by him under subsection (5-C) of the aforesaid section, with effect from the date noted against it :—

Serial No.	Name and address of insurer.	Certificate of registration No.	Class or classes of business covered by the revived certificate.	Date from which the certificate is revived.
5	The Forward Assurance Company, Limited, Podar Chambers, Parsi Bazar Street, Bombay.	165	Life.	18th November, 1940.

J. H. THOMAS,

Superintendent of Insurance.

COMMERCE—WAR.

New Delhi, the 23rd November, 1940.

No. 65-C. W. (9)/40.—In exercise of the powers conferred by sub-rule *(3)* of rule 84 of the Defence of India Rules, the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, namely :—

In part E of the Schedule annexed to the said notification, for item 11, the following item shall be substituted, namely :—

" 11. Grain, Pulse and Flour ".

A. H. LLOYD,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 23rd November, 1940.

No. 218-OR/39.—In exercise of the powers conferred by subsection *(4)* of section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Defence Co-ordination Department, No. 218-OR, dated the 8th September, 1939, namely :—

In the Schedule annexed to the said notification in the entry in the column headed " Person or authority " against the entry " 132 (2) in respect of rule 35 ", after the words " His Majesty's Military ", the words " or Air " shall be inserted.

No. 327-OR/40.—In exercise of the powers conferred by subsection *(4)* of section 2 of the Defence of India Act, 1939 (XXXV of 1939), and in supersession of the notifications of the Government of India in the Defence Co-ordination Department No. 327-OR/40, dated the 13th July, 1940, and No. 327-OR/1/40, dated the 17th July, 1940, the Central Government is pleased to direct that the powers conferred upon it by clause *(a)* of sub-rule *(1)* of rule 52 of the Defence of India Rules shall, in any military or airforce station, be exerciseable also by the Officer Commanding the station.

No. 327-OR/1/40.—In exercise of the powers conferred by subsection *(4)* of section 2 of the Defence of India Act, 1939 (XXXV of 1939) as applied to the tribal areas beyond the western and northern boundaries of the North-West Frontier Province, and in supersession of the notification of the Government of India in the Defence Co-ordination Department, No. 327-OR/40, dated the 17th July, 1940, the Central Government is pleased to direct that the powers conferred upon it by clause *(a)* of sub-rule (1) of rule 52 of the Defence of India Rules shall, in any military or airforce station within the said areas, be exerciseable also by the Officer Commanding the station.

No. 529-OR/5/40.—The notification of the Government of India in the Defence Co-ordination Department No. 529-OR/4/40, dated the 28th September, 1940, is hereby cancelled.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 20th November, 1940.

No. L.-3070.—In pursuance of the provisions of clause (*k*) of subsection (*2*) of section 7, read with section 24, of the Payment of Wages Act, 1936 (IV of 1936), the Central Government is pleased to approve, for the purposes of the said clause, all War Savings schemes which are administered by the railway administrations of federal railways and which enable persons employed on such railways to purchase any of the following securities of the Government of India, namely :—

(1) The Government of India Defence Bonds,

(2) The Post Office Ten Year Defence Savings Certificates.

M. S. A. HYDARI,

Secretary to the Government of India.

1337 CS—988—28-11-40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, DECEMBER 6, 1940.

PART II.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

IMPORT AND EXPORT REGULATIONS.

New Delhi, the 29th October, 1940.

No. 202 (5)-Tr. (I. E. R.)/40.—In exercise of the powers conferred by the proviso to section 13 of the Indian Tea Control Act, 1938 (VIII of 1938), the Central Government is pleased to alter the Indian Export allotment of tea for the financial year 1940-41, as declared in the notification of the Government of India in the Department of Commerce, No. 202 (5)-Tr. (I. E. R.)/40, dated the 6th August, 1940, to 354, 499, 697 pounds avoirdupois, being ninety-two and a half per cent of India's standard export figure.

H. C. PRIOR,

Additional Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, NOVEMBER 2, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

(REGISTRATION OF ACCOUNTS.)

New Delhi, the 2nd November, 1940.

No. 12-A. (4)/40.—Mr. Dhanjishaw Ratanji Paymaster, B.A., LL.B., F.S.A.A., Bombay, having been found guilty of misconduct in his professional capacity as auditor of the accounts of the Peoples Bank of Northern India, Limited, (in liquidation) Lahore, the Central Government is pleased to declare him not to be a fit and proper person to remain enrolled on the Register of Accountants, and, in exercise of the powers conferred by clause (*d*) of sub-rule (1) of rule 14 of the Auditor's Certificates Rules, 1932, to remove his name permanently from the said Register.

T. S. PILLAY,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, SATURDAY, NOVEMBER 30, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

New Delhi, the 30th November, 1940.

No. RS.-1/40 (8).—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that with effect from the 1st December, 1940, the following further amendments shall be made in the Indian Telegraph Rules, 1932, namely:—

In the said Rules—

(1) After Rule 81 the following rule shall be inserted, namely :—

"81-A. In addition to the charges prescribed by any other rule in this Part, a surcharge shall be levied at the rate of two annas on every express, immediate, important and Raj immediate and Raj important inland telegram, and at the rate of one anna on every other inland telegram.

(2) After Rule 461, the following Rule shall be inserted, namely :—

"461-A. *Surcharge on Trunk Calls.*—In addition to the charges for the use of a trunk line between any two exchanges belonging to the Indian Posts and Telegraphs Department prescribed by or under any of the preceding rules in this part, there shall be levied a surcharge amounting to ten per cent of the charges so prescribed".

(3) For rule 465-A., the following rule shall be substituted, namely :—

"465-A. *Indo-Ceylon Telephone Service.*—The charges for a call from any station in India to any station in Ceylon shall be the charges (including the surcharge) as prescribed above for a call of the same class from the calling station in India to Rameshwaram, *plus* the charges for a call of the same class from Rameshwaram to the station in Ceylon".

No. RS.-1/40 (8).—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that, with effect from the 1st December, 1940, the following further amendments shall be made in the Indian Post Office Rules, 1933, namely :—

(1) In rule 1 of the said Rules—

(*i*) under the head "*Letters*", for the words "one anna", the words "one and a quarter annas" shall be substituted ;

(*ii*) for the entries under the head "*Book, pattern and sample packets*", the following entries shall be substituted, namely :—

"For the first five tolas or fraction thereof	..	Nine pies.
For every additional two and half tolas, or fraction thereof, in excess of five tolas.	..	Three pies"

(2) In rule 4 of the said Rules—

under the head "*Business Reply Envelopes*", for the words "one anna," the words "one and a quarter annas" shall be substituted.

(3) In rule 5 of the said Rules under the head "*Letters*"—

(*i*) in item (B) for the words

"For a weight not exceeding one ounce	..	Two and a half anna
For every additional ounce or fraction thereof	..	Two annas."

the word "and" shall be substituted ;

(*ii*) in item (D) for the words "one and a half annas" the words "two annas" shall be substituted.

S. N. ROY,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, NOVEMBER 30, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

NOTIFICATION.

New Delhi, the 28th November, 1940.

No. 3354-G.—The services of Shaikh Masud Aziz, Deputy Superintendent of Police, Punjab, who was appointed temporarily as Watch and Ward Officer of the Legislative Assembly, are replaced at the disposal of the Punjab Government, with effect from the afternoon of the 27th November, 1940.

MD. RAFI,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATION.

POLICE.

New Delhi, the 28th November, 1940.

No. 21/12/40.—In exercise of the powers conferred by sections 17 and 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Arms Rules, 1924 namely :—

In the said Rules and in the Schedules annexed thereto, in—

(*a*) sub-clause (*iii*) of clause (*a*) of sub-rule (*1*) of rule 7 ;

(*b*) sub-rule (3) of rule 28 ;

(*c*) clauses (*i*) and (*ii*) of the proviso to sub-rule (*1*) of rule 33 ;

(*d*) clauses (*a*) and (*b*) of the proviso to sub-rule (*1*) of rule 34 ;

(*e*) sub-rule (*1*) of rule 38 ;

(*f*) clause (*d*) of the entries relating to items (1), (2), (3) and (6) in the second column of Schedule I ; and

(*g*) clause (*iv*) of condition (*a*) relating to item (11) in column 3 of Schedule VI, after the words and figures " or of ·38 bore " the words, figure and letters " or 9 m.m. calibre " shall be inserted.

C. J. W. LILLIE,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

COMMUNICATIONS BRANCH.

New Delhi, the 27th November, 1940.

No. D.-3651-P. T./40.—I. The Governor General in Council is pleased to direct that the following amendment shall be made in the Post Office 5 Year Cash Certificates Rules, namely :—

In sub-rule (1) of rule 10 of the said Rules for the words " be charged for the issue of a declaration by Audit Office ", the words " accompany the statement and will in no case be refunded " shall be substituted.

II. The Governor General in Council is pleased to direct that the following amendment shall be made in the Post Office Cash Certificates Rules published with the notification of the Government of India in the Finance Department, No. D.-3310 P. T./39, dated the 1st March, 1940, namely :—

In rule 12 of the said Rules, for the words " be charged for the issue of a declaration by Audit Office ", the words " accompany the statement and will in no case be refunded " shall be substituted.

M. K. SEN GUPTA,

Financial Adviser, Communications.

New Delhi, the 28th November, 1940.

No. F. 6 (62)-R. II/40.—In exercise of the powers conferred by clause (*a*) of sub-section (2) of section 241 of the Government of India Act, 1935, the Governor General in Council is pleased to make the following further amendment in the Civil Service Regulations, namely :—

For the words ' Sub-Deputy Opium Agent or Assistant Opium Agent ' occurring in the entry relating to the Opium Department in the list of services and appointments in Article 349-A. of the said Regulations, the following words shall be substituted namely :—

' District Opium Officer or Assistant Opium Officer'.

R. L. GUPTA,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

New Delhi, the 28th November, 1940.

No. D.-5532-F.—*Statement of the affairs as on the 15th November, 1940.*

Reserve Bank of India.

BANKING DEPARTMENT.

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes:—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ...	24,82,92,000
Deposits:—		(b) Legal Tender in Burma only ...	23,00,000
(a) Government—		Rupee Coin	8,94,000
(1) Central Government of India.	6,23,30,000	Subsidiary Coin	5,01,000
		Bills Purchased and Discounted—	
		(a) Internal	...
(2) Government of Burma ...	2,12,11,000	(b) External	...
(3) Other Government Accounts.	4,61,12,000	(c) Government Treasury Bills ...	..
		Balances held abroad*	43,70,06,000
(b) Banks	52,31,17,000	Loans and Advances to Governments ...	1,50,00,000
(c) Others	1,5[illegible],12,000	Other Loans and Advances	...
Bills Payable	34,55,000	Investments	7,77,26,000
Other Liabilities	2,07,04,000	Other Assets	1,07,12,000
	79,24,31,000		79,24,31,000

*Includes Cash and Short-term Securities.

Dated the 20 day of November, 1940,

J. B. TAYLOR,
Governor,

ISSUE DEPARTMENT.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 15th day of November, 1940.

LIABILITIES.	Rs.	Rs.	ASSETS.	Rs.	Rs.
Notes held in the Banking Department	25,05,92,000		A.—Gold Coin and Bullion:—		
Notes in circulation:—			(a) Held in India ...	44,41,43,000	
(a) Legal Tender in India.	2,19,37,23,000		(b) Held outside India	...	
(b) Legal Tender in Burma only.	11,28,22,000		Sterling Securities	...1,31,50,11,000	
			Total of A ...		... 1,75,91,54,000
Total Notes issued		2,55,71,37,000	B.—Rupee Coin		... 30,17,76,000
			Government of India Rupee Securities.		... 49,62,07,000
			Internal Bills of Exchange and other Commercial Paper.	...	...
Total Liabilities ...		2,55,71,37,000	Total Assets ...		2,55,71,37,000

Ratio of Total of A to Liabilities : 68·794 per cent.

Dated the 20th day of November, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

CUSTOMS.

New Delhi, the 30th November, 1940.

No. 56.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 33-customs, dated the 22nd June, 1935,

relating to the exemption of certain goods from customs duties or part thereof namely :—

In the said notification, in Schedule I—Import Duties, under the head "A-eneral", for the entry in the second column against Serial No. 5 the following entry shall be substituted, namely :—

"Articles of imitation jewellery (including buttons and other fasteners) which consist of, or include, base metal plated with gold or silver or both and in which the proportion of gold or silver or both together to total metallic contents is less than 1·5 per cent".

No. 57.—In exercise of the powers conferred by sub-rule (3) of rule 84 of the Defence of India Rules, the Central Government is pleased to prohibit the bringing into any port or place in British India by sea, land or air of monkeys, including monkeys intended to be taken out of British India without being removed from the ship or conveyance in which they are being carried.

No. 58.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to cancel the notification of the Government of India in the Finance Department (Central Revenues), No. 6-C.-Customs dated the 15th June 1940.

No 59.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into British India of lottery tickets and lottery circulars from the Portuguese Settlements in India.

No 60.—In exercise of the powers conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to prohibit the bringing into British India of (a) any copy of the book entitled "India To-day" by R. Palme Dutt, published by Messrs. Victor Gollancz Limited, London, or (b) any translation, reprint or other document containing substantial reproductions of the material contained in the said book.

M. SLADE,

Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

COMMERCE—WAR.

New Delhi, the 30th November, 1940.

No. 19-W. R. I./40.—In exercise of the powers conferred by subsection (4) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 15-W. R. I./40, dated the 1st October, 1940, namely :—

In the Schedule annexed to the said notification—

1. For item 7 the following item shall be substituted, namely :—

"7. Non-metalliferous mining and quarry products unmanufactured other than mica and salt (sodium chloride)."

2. After item 52, the following item shall be inserted, namely :—

"53. China Clay."

H. C. PRIOR,

Additional Secretary to the Government of India.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 30th November, 1940.

No. 1-A. (4)/40.—In exercise of the powers conferred by subsection (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendment shall be made in the Auditor's Certificates Rules, 1932, the same having been previously published as required by the said subsection, namely :—

In rule 27 of the said Rules, for the second sentence, the following shall be substituted, namely :—

"A candidate who passes the examination in only one Group shall be allowed two more chances to pass the other Group without being required at the

same time to sit for the Group in which he has passed, provided that the chances are taken consecutively following the examination at which the candidate has failed."

No. 12-A. (3)/40.—With reference to this Department's notification No. 12-A. (1)/40, dated the 27th July, 1940, it is hereby notified that in exercise of the powers conferred by rule 16 of the Auditor's Certificates Rules, 1932, the Central Government is pleased to restore to the Register of Accountants the name of the following gentleman, namely :—

722—Mr. Edulji Cawasji Pavri, B.Com., Bombay.

T. S. PILLAY,

Deputy Secretary to the Government of India.

MERCHANT SHIPPING.

New Delhi, the 30th November, 1940.

No. 122-M. II (1)/39.—In exercise of the powers conferred by section 21 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government is pleased to direct that the following further amendment shall be made in the rules regulating the granting of certificates of competency to engineers (including motor engineers) published with the notification of the Government of India in the Department of Commerce, No. 149-M. II/39, dated the 3rd March, 1934, namely :—

In Appendix G to the said Rules, under the heading "(1) Day Clauses" and sub-head "(a) *Name of School or Institution (for Seniors)*" after the entry "Sunderland-Sunderland Technical College, Sunderland", the following entry shall be inserted, namely :—

"‡Surat-Surat Parsi Technical and Industrial Institute, Surat."

N. R. PILLAI,

Joint Secretary to the Government of India.

DEFENCE DEPARTMENT.

New Delhi, the 30th November, 1940.

PART B.

No. 1792.—In exercise of the powers conferred by sub-rule (*1*) of rule 88A of the Defence of India Rules, the Central Government is pleased to declare that nothing in any restriction imposed by or under any law for the time being in force on—

(*i*) The licensing of drivers of motor vehicles.

(*ii*) The speed at which such vehicles may be driven at any place, or

(*iii*) the driving of such vehicles at night without lights

shall apply to, or to the driver or person in charge of, any motor vehicle which is the property of the Central Government in the Defence Department or which is otherwise in the service of His Majesty for purposes of defence.

CANTONMENTS—BOUNDARIES.

No. 1793.—In exercise of the powers conferred by subsection (3) of section 4 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to exclude from the limits of Murree Cantonment the area known as Kashmiri Bazaar described in the Schedule hereto annexed, the intention so to do having been previously declared as required by subsection (*1*) of the said section.

SCHEDULE.

Boundaries of Kashmiri Bazaar Gharial to be excluded from Cantonment Limits

Boundary Pillars.	Description.	Bearing from true North. Degree.	Bearing from true North. Minutes.	Distance in feet.
143 to 143-A ...	From pillar No. 143 boundary runs in a north-westerly direction behind the Kashmiri Bazaar to a point in the centre of field 28 feet from the edge of the old Kashmiri Road.	342	47	287

Boundary Pillar.	Description.	Bearing from true North.		Distance in feet.
		Degrees.	Minutes.	
143-A to 143-B ...	From pillar No. 143-A line continues in the same direction along Khud side to rear of shops to pillar No. 143-B which is placed at the corner of projecting hutch.	318	17	282
143-B to 143-C ...	From pillar No. 143-B the line runs in a sharp westerly direction to pillar No. 143-C which is placed at the corner of a small potato patch.	343	45	93
143-C to 143-D ...	From pillar No. 143-C the line turns abruptly north-east along the edge of a sharp dip to pillar No. 143-D which is situated on the opposite side of the old Kashmiri Road.	35	13	81·34
143-D to 143-E ...	From pillar No. 143-D the line runs in a south-easterly direction, ascends the slope to pillar No. 143-E, which is placed at the foot of steps leading to Masjid.	157	08	153
143-E to 143-F ...	From pillar No. 143-E the line runs in a south-easterly direction along excavation behind the shops to pillar No. 143-F.	135	25	178
143-F to 143-G ...	From pillar No. 143-F the line runs near the southwards to pillar No. 143-G rising to the top of excavation.	163	08	204
143-G to 144 ...	From pillar No. 143-G the line runs in the same direction rising up steep to old pillar No. 144.	168	06	188
143 to 144 ...	From pillar No. 143 the boundary crosses the old Kashmiri Road and runs east up steep hill to pillar No. 144.	86	51	554

Survey No. 1, area 1·01 areas.

CANTONMENTS—REGULATIONS.

No. 1794.—The following bye-laws for the regulation of the erection of temporary structures within the Ambala Cantonment, framed by the Cantoment Board, Ambala, in exercise of the powers conferred by subsection *(18)* of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection *(1)* of section 284 of the said Act, namely :—

Bye-laws.

1. No. enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Ambala Cantonment without the permission in writing of the Cantonment Board or the President, Cantonment Board, or the Executive Officer, as the circumstances require.

2. Any person committing a breach of the above bye-law shall, on conviction by a magistrate, be punishable with fine which may extend to fifty rupees.

No. 1795.—The following amendment to the bye-laws for the regulation of the erection of temporary structures within the Campbellpore Cantonment, published with Defence Department notification No. 1709, dated the 30th December, 1939, made by the Cantonment Board, Campbellpore, in exercise of the powers conferred by clause *(18)* of section 282 of the Cantonments Act, 1924 (II of 1924), is published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by subsection *(1)* of section 284 of the said Act, namely :—

Amendment.

In the said Bye-laws :—

In bye-law 1, after the words " Cantonment Board", *add* :—

" or the President, Cantonment Board, or the Executive Officer as circumstances require".

No. 1796.—The following bye-laws for the regulation of the erection of temporary structures in the Rawalpindi Cantonment, framed by the Cantonment Board, Rawalpindi, in exercise of the powers conferred by subsection *(18)* of section 282 and section 283 of the Cantonments Act, 1924 (II of 1924), are hereby published for general information, the same having been previously published, and having been

approved and confirmed by the Central Government, as required by subsection (*1*) of section 284 of the said Act, namely:—

Bye-laws.

1. No enclosure, tent, awning or other temporary structure of whatsoever material or nature shall be erected on any land situated within the limits of the Rawalpindi Cantonment without the permission in writing of the Cantonment Board or President, Cantonment Board or the Executive Officer as the circumstances require.

2. Any person committing a breach of the above bye-law shall, on conviction by a magistrate, be punishable with fine which may extend to fifty rupees.

No. 1801.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Dalhousie, by reason of the acceptance by the Central Government of the resignation of Capt. M. N. Slade.

No. 1802.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Assistant Surgeon T. Lazaro, as a member of the Cantonment Board, Dalhousie, *vice* Capt. M. N. Slade, resigned.

No. 1812.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Sialkot, by reason of the acceptance by the Central Government of the resignation of Maj. T. F. Pearson.

No. 1813.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Major M. A. Hepworth, as a member of the Cantonment Board, Sialkot, *vice* Maj. T. F. Pearson, resigned.

No. 1814.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Sialkot, by reason of the acceptance by the Central Government of the resignation of Lt.-Col. E. A. Stead, M. C.

No. 1815.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), it is hereby notified that Lt.-Col. S. J. Somers-Cox, M. C., has been nominated by the Officer Commanding-in-Chief, Northern Command, under the provisions of clause (*a*) of subsection (*4*) of the said section to be a member of the Cantonment Board, Sialkot.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

DEFENCE CO-ORDINATION DEPARTMENT.

NOTIFICATION.

New Delhi, the 30th November, 1940.

No. 607-O.R./40.—In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Defence of India Rules, namely :—

In rule 84 of the said Rules,

(*i*) to sub-rule (3) the following clause shall be added, namely :—

"(*iii*) the bringing into any port or place in British India of goods of any specified description intended to be taken out of British India without being removed from the ship or conveyance in which they are being carried" ;

(*ii*) in sub-rule (4), after the words "shipment as ships' stores" the words "or the bringing into any port or place" shall be inserted.

A. DEC. WILLIAMS,

Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATIONS.

POSTS AND TELEGRAPHS.

New Delhi, the 26th November, 1940.

No. P. T. L. (F.) 136/40.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

After rule 222 of the said Rules, the following rule shall be inserted, namely :—

" 223. The officers noted below* are empowered to search or cause search to be made for lottery tickets and lottery circulars, in course of transmission by post, of which the bringing into British India from the Portuguese Settlements in India through the medium of the Post Office is prohibited. The said officers shall return to the senders all postal articles found to contain such lottery tickets and lottery circulars.

*(1) The Superintendent, the Deputy Superintendent, and the Assistant Superintendents of Foreign Post, at Bombay.

(2) The Presidency Postmaster, the Deputy Presidency Postmaster and the Assistant Presidency Postmasters, at Bombay.

(3) The Postmasters, Belgaum and Ratnagiri.

(4) The Sub-Postmasters, at Vapi, Una, Castle Rock, Londa, Malvan and Vengurla.

(5) The Head Sorters, B.-16 Section and B.-23 Out Section of the R. M. S. "

S. N. ROY,

cretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 22nd November, 1940.

No. T. R.-39.—The undermentioned gentlemen are appointed Regional Inspectors of Technical Training under the scheme for training of skilled artisans for war purposes, with effect from the 15th November, 1940 :—

Northern Circle—

Mr. S. L. Saksena, Assistant Workshop Manager, G. I. P. Railway.

Captain B. Chatterji, Superintendent of Workshops, Engineering College, Benares Hindu University, Benares.

Eastern Circle—

Mr. G. S. G. Vernon, Dockyard Manager, India General Navigation and Railway Co., Ltd., Calcutta.

Mr. E. E. L. Grundy, Principal, Jamalpur Technical School, Jamalpur.

Dr. A. H. Pandya, Principal, Bengal Engineering College, Sibpur.

Southern Circle—

Dr. G. W. Burley, Ex-Principal, Victoria Jubilee Technical Institute, Bombay.

Mr. S. N. Roy, Superintendent of Training, Jamshedpur.

The 26th November, 1940.

No. L.-3090.—In exercise of the powers conferred by section 7 of the Employment of Children Act, 1938 (XXVI of 1938), the Central Government is pleased to make the following rules, the same having been previously published as required by subsection (*1*) of the said section, namely :—

1. These rules may be called the Employment of Children (Major Ports) Rules, 1940.

2. In these rules, " the Act " means the Employment of Children Act, 1938 (XXVI of 1938).

3. An Inspector appointed by the Central Government may enter any place where persons are employed in any occupation connected with the transport of passengers or goods within the limits of a major port and may take on the spot or otherwise such evidence of any persons, and exercise such other powers of inspection, as he may deem necessary for carrying out the purposes of the Act.

4. (1) A Port Health Officer or Assistant Port Health Officer may grant certificates of age in respect of young persons in employment or seeking employment in major ports.

(2) A charge of annas eight may be made for the grant of each certificate.

5. A certificate of age granted under rule 4 shall be in the Form appended to these rules.

FORM OF CERTIFICATE.

(Rule 5.)

Date __________________.

I hereby certify that I have personally examined (name)__________________

son of______________________(caste, etc.)__________________

residing at __________________ and that he has completed his fifteenth year.

His descriptive marks are ______________________.

Thumb-impression.

Port Health Officer.

Assistant Port Health Officer.

M. S. A. HYDARI,

Secretary to the Government of India.

New Delhi, the 27th November, 1940.

No. M.-955 (1).—In exercise of the powers conferred by section 12 of the Coal Mines Safety (Stowing) Act, 1939 (XIX of 1939), the Central Government is pleased to direct that the following further amendment shall be made in the Coal Mines Safety (Stowing) Rules, 1939, the same having been previously published as required by subsection (*1*) of the said section, namely :—

In Chapter IV of the said Rules, after rule 30, the following rule shall be inserted, namely :—

"30A. *Determination of the net proceeds of the duty of excise.*— (*1*) For the purposes of section 7, the net proceeds of the duty of excise realised under section 5 in a financial year shall be determined separately in respect of each Railway Administration collecting such duty and certified as soon as possible after the close of the financial year by such officer or officers as the Central Government may appoint in this behalf.

(*2*) In determining the net proceeds under sub-rule (*1*) the officers shall take into account the total amount of the duty collected, the refunds granted, and the write-offs sanctioned by the Railway Administration during the year, and the deduction towards the cost of collection fixed by the Central Government, in accordance with these Rules.

(*3*) The certificates under sub-rule (*1*) shall be sent to the Central Government, and copies thereof to the Accountant-General, Bengal, by the officers concerned.

The 28th November, 1940.

No. M.-826.—In exercise of the powers conferred by section 4 and subsection (*1*) of section 29 of the Petroleum Act, 1934 (XXX of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the Petroleum Rules, 1937, the same having been previously published as required by subsection (*2*) of section 29 of the said Act, namely :—

To sub-rule (*3*) of rule 27 of the said Rules, the following proviso shall be added, namely :—

" Provided that receptacles having a capacity exceeding 30 but not exceeding 15 gallons, used in transporting dangerious petroleum between Karachi and Cutch may have a thickness of metal not less than 18 B. G."

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, DECEMBER 13, 1940.

PART II.

FROM " THE GAZETTE OF INDIA ", EXTRAORDINARY, NEW DELHI, WEDNESDAY, DECEMBER 4, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE—WAR.

New Delhi, the 4th December, 1940.

No. 65-C.W.(154)/40.—In exercise of the powers conferred by sub-rule *(3)* of rule 84 of the Defence of India Rules, and in supersession of the notification of the Government of India in the Department of Commerce, No. 65-C. W. (124)/40, dated the 9th September, 1940, the Central Government is pleased to prohibit the export to any place n the French Colonies or mandated territories, other than the French Establishments in India, French Cameroons, New Caledonia, French Oceania (Tahiti) and French Equatorial Africa including Chad, but excluding Gabbon, of any goods other than goods of the description specified in the Schedule annexed to the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated fhe 15th May, 1940, unless they are covered by a special permit issued by the Central Government in the Department of Commerce.

A. H. LLOYD,

Secretary to the Government of India.

GGP

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, SATURDAY, DECEMBER 7, 1940.

GOVERNMENT OF INDIA.

DEFENCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 7th December, 1940.

No. 1866.—Whereas in the opinion of the Governor General in Council a State of emergency has arisen.

Now, therefore, the Governor General in Council is pleased to direct that officers of the Army in India Reserve of Officers belonging to Category 10—Remounts, who are liable, or have voluntarily accepted liability, to be called to military service in an emergency, will be called to military service as and when required.

C. MacI. G. OGILVIE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, DECEMBER 7, 1940.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

New Delhi, the 3rd December, 1940.

No. 72/1/39.—The following direction made by the Secretary of State for India is published for general information, namely :—

"I, Leopold Stennett Amery one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred by subsection (2) of section 250 of the Government of India Act, 1935, hereby declare that sections, 247, 248, and 249 of the said Act shall also apply in relation to any person who for the time being holds any civil post under the Crown in India and is, or was when he was first appointed to such a post,—

(a) an officer holding a commission in His Majesty's Land Forces other than a Departmental officer of the India Unattached List or the Indian Medical Department, or

(b) an officer holding a commission in His Majesty's Indian Land Forces other than a Viceroy's Commissioned officer, or

(c) an officer of the Royal Indian Navy other than a Commissioned Warrant officer,

with the exception that subsection (2) of section 247 of the said Act shall not apply to any order relating to leave of any such officer as aforesaid who is for the time being employed in the Mercantile Marine Department, the Zhob Militia, the Kurrum Militia, the Tochi Scouts or the South Waziristan Scouts, or as Inspecting Officer and Secretary, Frontier Corps.

Given under my hand this 9th day of October, 1940.

L. S. AMERY,

One of His Majesty's Principal Secretaries of State."

PUBLIC.

New Delhi, the 5th December, 1940.

No. 11-45/40.—In exercise of the powers conferred by section 13 of the Indian Naturalization Act, 1926 (VII of 1926), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Naturalization Rules, 1938, namely :—

In Form K of the Forms appended to the said Rules, after the word "Sworn" the brackets and words "(or affirmed)" shall be inserted.

H. J. FRAMPTON,

Deputy Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 5th December, 1940.

No. D./6136-F.—*Statement of the affairs as on the 22nd November, 1940.*

Reserve Bank of India.

BANKING DEPARTMENT.

Liabilities.	Rs.	Assets.	Rs.
Capital paid up	5,00,00,000	Notes :—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India ...	26,58,53,000
Deposits :—		(b) Legal Tender in Burma only ...	21,97,000
(a) Government—		Rupee Coin	10,27,000
(1) Central Government of India.	8,57,85,000	Subsidiary Coin	4,67,000
		Bills Purchased and Discounted—	
		(a) Internal	...
(2) Government of Burma ...	2,23,29,000	(b) External	...
(3) Other Government Accounts.	4,99,70,000	(c) Government Treasury Bills ...	...
		Balances held abroad*	44,88,23,000
(b) Banks	49,75,29,000	Loans and Advances to Governments ...	...
(c) Others	2,71,74,000	Other Loans and Advances	7 ...
Bills Payable	25,48,000	Investments	7,70,89,000
Other Liabilities	2,06,26,000	Other Assets	1,08,05,000
	80,62,61,000		80,62,61,000

*Includes Cash and Short-term Securities.

Dated the 27th day of November, 1940.

J. B. TAYLOR,
Governor.

ISSUE DEPARTMENT.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 22nd day of November, 1940.

Liabilities.	Rs.	Rs.	Assets.	Rs.	Rs.
Notes held in the Banking Department	26,80,50,000		A.—Gold Coin and Bullion :—		
Notes in circulation:—			(a) Held in India ...	44,41,43,000	
(a) Legal Tender in India.	2,18,12,94,000		(b) Held outside India	...	
(b) Legal Tender in Burma only.	11,02,45,000		Sterling Securities ...	1,31,50,11,000	
			Total of A		1,75,91,54,000
			B.—Rupee Coin	...	30,42,46,000
Total Notes issued		2,55,95,89,000	Government of India Rupee Securities.	...	49,61,89,000
			Internal Bills of Exchange and other Commercial Paper.	...	...
Total Liabilities ...		2,55,95,29,000	Total Assets ...		2,55,95,89,000

Ratio of Total of A to Liabilities : 68·728 per cent.

Dated the 27th day of November, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE.

NOTIFICATION.

COMMERCE (WAR).

New Delhi, the 7th December, 1940.

No. 20-W. R. I./40.—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the War Risks (Goods) Insurance Rules, 1940, namely :—

In rule 5 of the said Rules, after the words "In the course of his business as a seller of goods", the following words shall be inserted, namely :—

"and which are not at the time of such application covered by a policy insuring them against war risks under the Scheme"

INSURANCE.

New Delhi, the 7th December, 1940.

No. 597-I (2)/40.—The following draft of certain amendments to the Insurance Rules, 1939, which it is proposed to make in exercise of the powers conferred by subsections (*1*) and (*2*) of section 114 of the Insurance Act, 1938 (IV of 1938) is published, as required by subsection (*1*) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 10th day of January, 1941.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft amendments.

In rule 8 of the said Rules—

(1) in sub-rule (2), for the words "shall be" the words and figure "shall, at the option of the depositor, be either paid in London by the London Office of the Bank after deduction of a commission of 5s. on every sum of £100 or part thereof, or" shall be substituted;

(2) in sub-rule (3), for the words "and amounts" the words "and amounts if any," shall be substituted.

TREATIES (WAR).

New Delhi, the 7th December, 1940.

No. 66 (21)-Tr. (W.)/40.—In exercise of the powers conferred by rules 100, 105, and sub-rule (*1*) of rule 114, of the Defence of India Rules, and in supersession of the notification of the Government of India in the Department of Commerce, No. 66 (21)-Tr. (W.)/40, dated the 5th October, 1940, the Central Government is pleased to appoint, with effect from the 16th November, 1940,—

(1) Mr. B. C. A. Cook, I.C.S., as the Controller of Enemy Trading, the Controller of Enemy Firms, and the Custodian of Enemy Property for British India;

(2) Mr. E. Radbone as the Deputy Controller of Enemy Firms and the Deputy Custodian of Enemy Property Bombay, Circle; and

(3) Mr. C. W. Owen as an Assistant Custodian of Enemy Property, Bombay Circle.

H. C. PRIOR,
Addl. Secy. to the Govt. of India.

INSURANCE.

New Delhi, the 7th December, 1940.

No. 598-I (16)/39.—It is hereby notified for general information that the certificate of registration granted to the following insurer by the Superintendent of Insurance under section 3 of the Insurance Act, 1938 (IV of 1938) has been cancelled by him under clause (*a*) of subsection (4) of the aforesaid section as amended by the Insurance (Amendment) Act, 1940 and that the cancellation will take effect from the date noted against it :—

Serial No.	Name and address of Insurer.	Certificate of registration No.	Class or Classes of business covered by the cancelled certificate.	Date from which the cancellation will take effect.
20	Bombay Alliance Assurance Co., Ltd., Yusuf Building, Mahatma Gandhi Road, Esplanade Road) Fort, Bombay.	233	Life ...	1st January, 1941.

J. H. THOMAS,
Superintendent of Insurance.

COMMERCE (WAR).

New Delhi, the 7th December, 1940.

No. 19-I. T. C./40.—In exercise of the powers conferred by rule 84 of the Defence of India Rules the Central Government is pleased to direct that the following further

amendments shall be made in the notification of the Government of India in the Depart ment of Commerce No. 1-I. T. C./40, dated the 20th May, 1940, namely :—

In the said notification :—

(1) Exceptions (iv), (iva) and (v) shall be omitted.

(2) For exception (vii) the following shall be substituted, namely :—

" (vii) any goods covered by a special licence issued by the Import Trade Controller on application made before despatch on through consignment to India."

A. H. LLOYD,
Secy. to the Govt. of India.

DEFENCE DEPARTMENT.

Part B.

CANTONMENTS—REGULATIONS.

New Delhi, the 7th December, 1940.

No. 1843.—In pursuance of the provisions of clause (*v*) of subsection (*2*) of section 27 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to declare all offences other than offences punishable under section 124A of the Indian Penal Code, 1860 (Act XLV of 1860), and subsection (2) of section 17 of the Indian Criminal Law Amendment Act, 1908 (XIV of 1908), as offences for the purposes of the said clause.

No. 1844.—In exercise of the powers conferred by subsection (*1*) of section 4 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to declare its intention of including within the limits of the Ambala Cantonment the area specified in the Schedule hereto annexed.

Any objection to this proposal which any inhabitant of the Ambala Cantonment may, within six weeks from the date of this notification, submit in writing to the Central Government through the General Officer Commanding in Chief, Northern Command, will be taken into consideration by the Central Government.

THE SCHEDULE.

Boundary on the north-east.—The boundary starts from a point approximately 700 yards from Cantonment Boundary Pillar 25 (which Boundary Pillar is situated on the western side of Chhabyana village), on a line drawn 220 degrees east of north from that Pillar. From this point the boundary line runs on an alignment 302 degrees east of north for a distance of 418 yards till it reaches a small tank. The boundary then turns and follows an alignment 80 degrees east of north for a distance of approximately 275 yards, till it reaches the road known as the Saharanpur Road. The boundary then turns in a north-westerly direction and follows the southern edge of the road named up to the junction of that road with Alexandra Road. The boundary then follows along the south-western side of Alexandra Road for a distance of approximately 525 yards to the point where Alexendra Road crosss over the Ganda Nala.

Boundary on the north-west.—The boundary then follows the north.western edge of the Ganda Nala up to the point where this Nala enters the land of the North-Western Railway ; this point being south-east of the Ambala Cantonment railway station, and approximately 120 yards south-west of the Grand Trunk Road. From this point the boundary follows an alignment 130 degrees east of north till it reaches the Grand Trunk Road.

Boundary on the west.—It then follows the line which forms the Public Works Department boundary on the eastern side of the Grand Trunk Road up to the south-west corner of the Parsi cemetery.

Boundary on the south and south-east.—From this corner the boundary runs direct to the point marked by Cantonment Boundary Pillar 27 (situated to the west of Nunhera village and on a bearing 338 30′ from St. Paul's Church). Thence the boundary runs for a distance of 3,890 feet on an alignment 29 degrees east of north to Cantonment Boundary Pillar 26 ; and thence for approximately 975 yards on an alignment 40 degrees east of north to the point of starting.

No. 1845.—The following amendment to the bye-laws for the registration of births, deaths and marriages, and taking of a census in the Lahore Cantonment, published with the notification of the Government of the Punjab in the Home (Military) Department, No. 16817, dated the 13th May, 1931, made by the Cantonment Board, Lahore, in exercise of the powers conferred by clause (*1*) of section 282 of the Cantonments Act, 1924 (II of 1924), is published for general information, the same having been previously published,

and having been approved and confirmed by the Central Government, as required by sub-section (*1*) of section 284 of the said Act, namely :—

Amendment.

In bye-law 1, *substitute* the words "Cantonment Board Office" *for* the words "Sadar Bazar".

No. 1852.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ferozepore, by reason of the acceptance by the Central Government of the resignation of Maj. W. S. Kelly.

No. 1853.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. J. D. Kothawala, as a member of the Cantonment Board, Ferozepore, *vice* Maj. W. S. Kelly, resigned.

No. 1858.—In pursuance of the provisions of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the election of the following persons as members of the Multan Cantonment Board :—

Seth Qamer-ud-Din.
Lala Nand Lal Ahluwalia.
Lala Hari Chand.
Sheikh Karim-ud-Din.
Pt. Pran Nath.
Syed Abdul Ghani, B. A.

No. 1859.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that vacancies have occurred in the Cantonment Board, Multan, by reason of the acceptance by the Central Government of the resignations of Maj. E. H. Lea and Lt. Akram Khan.

No 1860.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nominations of Capt. W. R. Lawson and Capt. S. S. Sharma, as members of the Cantonment Board, Multan, *vice* Maj. E. H. Lea and Lt. Akram Khan, resigned.

No. 1861.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Subathu, by reason of the acceptance by the Central Government of the resignation of Capt. C. C. Langford.

No. 1862.—In pursuance of subsection (*7*) of section 13 of the Cantonments Act, 1924 (II of 1924), the Central Government is pleased to notify the nomination of Capt. F. Mac. D. Byrn., as a member of the Cantonment Board, Subathu, vice Capt. C. C. Langford, resigned.

C. MacI. G. OGILVIE,
Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

POSTS AND TELEGRAPHS.

New Delhi, the 30th November, 1940.

No. Mails-145/40.—In exercise of the powers conferred by the Indian Post Office Act, 1898, (VI of 1898), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Post Office Rules, 1933, namely :—

Below rule 6 of the said Rules, the following "*Exception*" shall be inserted, namely :—

"*Exception.*—In the case of an air mail letter addressed to a member of His Majesty's military, naval or air forces (including service personnel of the Dominions and India), who, being an Indian, is stationed in Great Britain or Northern Ireland or who is stationed in any of the following countries, the reduced rate of 8 annas per half ounce inclusive of postage shall apply :—

Anglo-Egyptian Sudan, Egypt, Palestine, Transjordan, Iraq and Kuwait Commonwealth of Australia, (including New South Wales, Queensland, South Australia, Tasmania, Victoria, Western Australia, also Papua or British New Guinea, and Norfolk Island), British Solomon Islands Protectorate, Brunei, Fiji, Friendly (or Tonga) Islands, Gilbert and Ellice Islands Protectorate, Hong Kong, Johore, Kedah, Kelantan, Malaya, Marshal

Islands (Nauru), New Hebrides, New Guinea Mandated territories, New Zealand and its dependencies, North Borneo, Perlis, Sarawak, Trengganu, Western Samoa (Apia)".

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATION.

New Delhi, the 5th December, 1940.

No. T. R.-3.—In exercise of the powers conferred by section 5 of the National Service (Technical Personnel) Ordinance, 1940 (No. II of 1940), the Central Government is pleased to direct that the notifications of the Government of India in the Department of Labour relating to the constitution of National Service Labour Tribunals, specified in the first column of the Schedule hereto annexed shall be amended in the manner and to the extent specified in the second column of the said Schedule.

Schedule.

Notifications.	Amendments.
1. No. T. R.-3(1) dated the 29th June, 1940.	For entry 3, the entry "3. Technical Recruiting Officer, Eastern Area, Lucknow" shall be substituted.
2. No. T. R.-3(2), dated the 29th June, 1940.	For entry 3, the entry "3. Technical Recruiting Officer, Southern Area, Poona" shall be substituted.
3. No. T. R.-3, dated the 6th August, 1940.	In entry 3, the letters and word "Mr. W. A. Shaikh," shall be omitted.
4. No. T. R.-3, dated the 16th August, 1940.	In entry 3, the words and letters "Lieutenant C. R. B. Birch," shall be omitted.
5. No. T. R.-3(1), dated the 14th September, 1940.	For entry 2, the entry "2. The Honorary Assistant Technical Recruiting Officer, Shillong—Member, and" shall be substituted.
6. No. T. R.-3(2), dated the 14th September, 1940,	In entry 2, the letters and word "Mr. K. Swarup" shall be omitted.
7. No. T. R.-3(3), dated the 14th September, 1940.	For entry 2, the entry "2. The Assistant Technical Recruiting Officer, Jubbulpore—Member" shall be substituted.
8. No. T. R.-3(4), dated the 14th September, 1940.	In entry 2, the words and letters "Captain W. A. Basket," shall be omied.
9. No. T. R.-3(5), dated the 14th September, 1940.	In entry 2, the words and letters "Lieutenant Colonel W. J. Cole, O.B.E.," shall be omitted.

M. S. A. HYDARI,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, MONDAY, DECEMBER 9, 1940.

GOVERNMENT OF INDIA.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 9th December, 1940.

No. T. R.-1.—In exercise of the powers conferred by section 18 of the National Service (Technical Personnel) Ordinance, 1940, and in supersession of the notification of the Government of India in the Department of Labour, No. T. R.-1, dated the 29th July, 1940, the Central Government is pleased to direct that persons normally employed in the capacities specified below shall be deemed to be technical personnel for the purposes of the said Ordinance, namely :—

Managerial Staff.

(1) Chemists (industrial, metallurgical, analytical and technical research).

(2) Electrical Engineers.

Supervisory Staff.

(1) Chemical Process Foremen.

(2) Works Chemists.

Skilled and Semi-skilled Trades.

(1) Chemical Assistants (Analysts).

(2) Chemical Process Workers.

(3) Engine Drivers (Steam and Diesel Oil).

(4) Lead Burners.

(5) Photo-Litho Operators.

(6) Process Photographers.

(7) Slotters.

(8) Surveyors.

(9) Upholsterers.

(10) Wheelers.

No. T.R.-24.—In exercise of the powers conferred by subsection (1) of section 4 of the National Service (Technical Personnel) Ordinance, 1940 (Ordinance No. II of 1940), and in supersession of the notifications of the Government of India in the Department of Labour, Nos. T. R.-3 and T. R.-24, dated the 25th July and 3rd September, 1940, respectively, the Central Government is pleased to declare the factories specified in the Schedule hereto annexed to be factories engaged on work of national importance.

SCHEDULE.

* * * *

Province of the Punjab.

85. Attock Oil Company, Limited, Oil Installations and Refinery, Morgha, Rawalpindi.

86. Indian Oxygen and Acetylene Company, Limited, Grand Trunk Road, Lahore.

* * * *

M. S. A. HYDARI,

Secretary to the Government of India.

1426 CS-987-13-12-40-SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, DECEMBER 20, 1940

PART II.

FROM THE "GAZETTE OF INDIA" NEW DELHI, SATURDAY, NOVEMBER 23, 1940.

EXTERNAL AFFAIRS DEPARTMENT.

NOTIFICATION.

New Delhi, the 21st November, 1940.

No. 24-W.—The following extract from the *London Gazette*, dated the 12th July, 1940, is published for general information :—

His Majesty's Principal Secretary of State for Foreign Affairs hereby gives notice ***that the following must be regarded as areas in the occupation of Germany :—

(*i*) The Norwegian Provinces of Nordland, Trams and Finmark.

(*ii*) Those parts of Metropolitan France occupied by Germany in accordance with the terms of the Franco-German Armistice Convention of the 22nd June, 1940.

O. K. CAROE,

Secretary to the Government of India.

FROM "THE GAZETTE OF INDIA", NEW DELHI, SATURDAY, DECEMBER 7, 1940.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATION.

New Delhi, the 3rd December, 1940.

No. W.-10 (4)/40.—In exercise of the powers conferred by subsection (1) of section 6 of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the

Government of India in the Department of Communications, No. W. 10/3, dated the 28th August, 1939, namely :—

In the First Schedule to the said notification, for the entry relating to Assam, the following entry shall be substituted, namely :—

"V—ASSAM.

The area in British India lying to the east of a line southward from the Tibetan Frontier at Dolungmukh to Jorhat; thence along the railway line *via* Titabar to Dimapur; thence along the road *via* Kohima to Imphal; thence a straight line to Loktak lake; thence a line due south to the Burmese Frontier.	Aircraft may fly over and across the prohibited area when previous permission of the Commander, P and A District has been obtained."

A. D. GORWALA,

Deputy Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA", NEW DELHI, SATURDAY, DECEMBER 14, 1940.

OFFICE OF THE PRIVATE SECRETARY TO HIS EXCELLENCY THE VICEROY.

NOTIFICATION.

New Delhi, the 12th December, 1940.

No. 143-H.—His Excellency the Viceroy is pleased to make the following amendments to the Regulations relating to the award of the Indian Police Medal published in the notification by the Private Secretary to His Excellency the Viceroy, No. 99-H., dated the 14th July, 1938 :—

1. Regulation (*d*) (*ii*) shall read as follows :—

"for valuable services characterised by resource and devotion to duty, including prolonged service of ability and merit. Recommendations for the announcement of such awards in His Majesty the King Emperor's Birthday Honours List and the New Year's Day Honours List should be forwarded so as to reach the Private Secretary to His Excellency the Viceroy not later than the 15th February and the 15th July respectively in each year."

2. In Regulations (*e*) and (*h*) *for* "King's Police Medal" *substitute* "King's Police and Fire Services Medal."

J. G. LAITHWAITE,

Private Secretary to H. E. the Viceroy.

HOME DEPARTMENT.

NOTIFICATION.

JUDICIAL.

New Delhi, the 11th December, 1940.

No. 10/40.—In exercise of the powers conferred by subsection (3) of section 175 of the Government of India Act, 1935, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Home Department, No. F.-10/1/36-Judicial, dated the 23rd August, 1937, relating to the execution of contracts and assurances of property, namely :—

In the said notification—

(A) In Part B, under Head I, in the entry in the second column relating to items 1 to 10, after the words "Chief Engineer, Factory Works", the words "Deputy Chief Engineer, Lahore," shall be inserted.

(B) In part F—

(*i*) in the entry in the second column relating to item 6, after the word "Deputy Engineers-in-Chief", the words "Chief Transportation Superintendents" shall be inserted.

(*ii*) after item 21, the following item shall be inserted, namely :—

"21-A. Agreements for the driving of gallaries under and for underground support to, railway property and lines including assisted sidings and for the provision of loading accommodation at existing sidings (railway or assisted).'	By General Managers, Deputy General Managers Chief Operating Superintendents and Deputy Chief Operating Superintendents.

C. J. W. LILLIE,

Deputy Secy. to the Govt. of India.

FINANCE DEPARTMENT.

RESOLUTION.

New Delhi, the 12th December, 1940.

No. D-5583-F.—On the 25th November, 1940, the Legislative Assembly voted the grants detailed below to regularise the expenditure incurred in excess of voted grants in the year 1938-39 :—

Number of Grant.	Service or Administration to which the Grant relates.	Excess voted by the Assembly.
	A.—EXPENDITURE CHARGED TO REVENUE.	Rs.
	Civil.	
2	Central Excise Duties ..	1,14,751
14	Legislative Assembly and Legislative Assembly Department ..	15,872
53	Census ..	174
	Railways.	
6-B	Revenue—Working Expenses—Maintenance and Supply of Locomotive Power ..	17,73,557
6-C	Revenue—Working Expenses—Maintenance of Carriage and Wagon Stock ..	1,11,379
6-G	Revenue—Working Expenses—Miscellaneous Expenses ..	12,94,896
6-H	Revenue—Working Expenses—Expenses of Electrical Department ..	3,85,115
8	Revenue—Interest Charges ..	983
	B.—EXPENDITURE CHARGED TO CAPITAL.	
	Civil.	
73-A	Stores and Workshop—Expenditure not charged to Revenue ..	1,84,697
	Railways.	
12	Open Line Works ..	50,98,240

2. The Central Government are pleased to sanction the following appropriations to regularise the expenditure incurred in excess of non-voted appropriations in the year 1938-39 :—

Number of Appropriation.	Service or Administration to which the Appropriation relates.	Excess sanctioned by the Central Government.
	A.—EXPENDITURE CHARGED TO REVENUE.	Rs.
	Civil.	
12	Executive Council ..	403
15	Home Department ..	18,[illegible]04
18	Finance Department ..	1,473
19	Commerce Department ..	153
21	Department of Communications ..	2,160
29	Lighthouses and Lightships ..	76
35	Archæology ..	48
39	Medical Services ..	259
52	Commercial Intelligence and Statistics ..	44
55	Emigration—External ..	861
59	Mint ..	922
64	Miscellaneous] ..	3,095
	Federal Public Service Commission ..	3,559
	Ecclesiastical ..	28,258
	Railways.	
2	Revenue—Audit ..	916
6-A	Revenue—Working Expenses—Maintenance of Structural Works ..	12,45[illegible]
8	Revenue—Interest Charges ..	1,41,223
	B.—EXPENDITURE CHARGED TO CAPITAL.	
	Railways.	
11	Capital—New Construction ..	1,150
12	Open Line Works ..	500
	Discharge of Debentures ..	22,818

Ordered that the Resolution be published in the *Gazette of India*.

M. K. SEN GUPTA,

Financial Adviser, Communications.

FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 11th December, 1940.

No. D./6339-F.—*Statement of the affairs as on the 29th November, 1940.*

Reserve Bank of India.

BANKING DEPARTMENT.

LIABILITIES.	Rs.	ASSETS.	Rs.
Capital paid up	5,00,00,000	Notes:—	
Reserve Fund	5,00,00,000	(a) Legal Tender in India	27,04,26,000
Deposits:—		(b) Legal Tender in Burma only	13,69,000
(a) Government—		Rupee Coin	9,84,00
(1) Central Government of India.	15,01,89,000	Subsidiary Coin	5,02,000
		Bills Purchased and Discounted—	
		(a) Internal	—
(2) Government of Burma	2,31,40,000	(b) External	—
(3) Other Government Accounts.	5,18,76,000	(c) Government Treasury Bills	—
(b) Banks	49,18,16,000	Balances held abroad*	49,89,72,000
(c) Others	1,80,33,000	Loans and Advances to Governments	..
Bills Payable	41,91,000	Other Loans and Advances	—
Other Liabilities	2,05,06,000	Investments	7,68,56,000
		Other Assets	1,06,42,000
	85,97,51,000		85,97,51,000

*Includes Cash and Short-term Securities.

Dated the 4th day of December, 1940.

J. B. TAYLOR,
Governor.

ISSUE DEPARTMENT.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 29th day of November, 1940.

LIABILITIES.	Rs.	Rs.	ASSETS	Rs.	Rs
Notes held in the Banking Department	27,17,95,000		A.—Gold Coin and Bullion:—		
Notes in circulation:—			(a) Held in India	44,41,43,000	
(a) Legal Tender in India.	2,18,11,28,000		(b) Held outside India	—	
			Sterling Securities	1,31,50,11,000	
(b) Legal Tender in Burma only.	11,03,40,000		Total of A		1,75,91,54,000
Total Notes issued		2,56,32,63,000	B.—Rupee Coin		30,79,34,000
			Government of India Rupee Securities.		49,61,75,000
			Internal Bills of Exchange and other Commercial Paper.		—
Total Liabilities		2,56,32,63,000	Total Assets		2,56,32,63,000

Ratio of Total of A to Liabilities : 68·629 per cent.

Dated the 4th day of December, 1940.

J. B. TAYLOR,
Governor.

C. E. JONES,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATIONS.

INCOME-TAX.

New Delhi, the 14th December, 1940.

No. 16.—In exercise of the powers conferred by Chapter IX-A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government directs that the following further amendment shall be made in the Indian Income-tax (Provident Funds Relief) Rules, the same having been previously published as required by subsection (*1*) of section 58-L read with subsection (*4*) of section 59 of said Act, namely :—

For rule 3 of the said Rules, the following rule shall be substituted, namely :—

"3. (*1*) Where the employer is not a company as defined in clause (*2*) of section 2 of the Indian Companies Act, 1913, the contributions made by employees after the date

of recognition of a Provident Fund and the interest on the accumulated balance of such contributions shall be wholly invested either in securities of the nature specified in clause (a), (b), (c), (d) or (e) of section 20 of the Indian Trusts Act, 1882, or in clause (a), (b), (c), (d) or (e) of section 20 of the (Burma) Trust Act, and payable both in respect of capital and of interest in British India or in British Burma or in a Post Office Savings Bank Account in British India.

(2) Where the employer is a company as defined in clause (2) of section 2 of the Indian Companies Act, 1913, all moneys contributed to a Provident Fund (whether by the Company or by the employees) or accruing by way of interest or otherwise to such fund shall be wholly invested in accordance with the provisions of subsection (2) of section 282-B of the Indian Companies Act, 1913, so however that the securities in which the contributions made by employees after the date of recognition of a Provident Fund and the interest on the accumulated balance of such contributions are invested are payable both in respect of capital and of interest in British India."

K. K. CHETTUR,

Deputy Secretary to the Government of India.

CUSTOMS.

New Delhi, the 14th December, 1940.

No. 62.—In exercise of the powers conferred by section 23 of Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the said notification, in Schedule I—Import Duties, under the head "A General", in column 2 against Serial No. 28-Q, for the existing entry, the following entry shall be substituted, namely :—

"(a) Ocean-going vessels imported to be broken up and

(b) parts of vessels under repair removed for replacemant."

No. 63.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India, in the Finance Department (Central Revenues), No. 33-Customs, dated the 22nd June, 1935, relating to the exemption of certain goods from customs duties or part thereof, namely :—

In the said notification, in Schedule I—Import Duties, under the head "C—Other Special Consignees", for the entry against Serial No. 48 the following entry shall be substituted, namely :—

"48	(a) Personal and household effects including motor cars imported on appointment in India by a Trade Commissioner or Assistant Trade Commissioner of— (i) His Majesty's Government, (ii) the Canadian Government, or (iii) the Australian Government. (b) Articles of office equipment imported for use in the offices of the Trade Commissioners in India of— (i) His Majesty's Government, (ii) the Canadian Government, or (iii) the Australian Government.	When imported within the time-limit fixed under the Baggage Rules made under section 75 of the Sea Customs Act.	The whole."

M. SLADE,

Joint Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

CUSTOMS.

New Delhi, the 14th December, 1940.

No. 65.—In exercise of the powers conferred by section 11 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue directs that the following further amendment shall be made in the schedule appended to its Notification No. 27-Customs, dated the 12th July, 1930, namely :—

In the said schedule after the entry relating to wharf No. 18 of the Port of Cocanada, the following entry shall be inserted, namely :—

Name of port.	Number of wharf.	Name of owner.	Limits of the wharf.	Particulars of classes of goods to be dealt with.	The manner of dealing with them.
1	2	3	4	5	6
Cocanada ..	18-A ..	Mr. B. L. Narayana Rao (exporter, importer and forwarding agent, Cocanada) (Lessee from Government).	Wooden jetty measuring 20'×12' on the northern bank of the Cocanada River opposite to the godowns of Mr. B. L. Narayana Rao, to the west of the buildings occupied by the Cocanada Chamber of Commerce.	Free cargo other than combustibles.	1. For shipping free cargo to coastwise and foreign steamers, 2. For landing free cargo from coastwise ports, and 3. For relanding goods returned from steamers.

K. G. JACOB,

Second Secretary, Central Board of Revenue.

DEPARTMENT OF COMMERCE.

NOTIFICATIONS.

TARIFFS—WAR.

New Delhi, the 14th December, 1940.

No. 21-W. R.I./40.—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the War Risks (Goods) Insurance Rules, 1940 namely :—

In sub-rule (*1*) of rule 6 of the said rules, after the figures " 1940 ", the words and figures " or the quarter ending on the 31st March, 1941, " shall be inserted.

No. 22-W. R. I./40.—In exercise of the powers conferred by subsection (*4*) of section 3 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 15-W. R. I./40, dated the 1st October, 1940, namely :—

In the Schedule annexed to the said notification, after item 53, the following item shall be inserted :—

" 54. Gold sovereigns and half sovereigns. "

H. C. PRIOR,

Additional Secretary to the Government of India.

COMMERCE—WAR.

New Delhi, the 14th December, 1940.

No. 65-C. W. (9)/40.—In exercise of the powers conferred by sub-rule (*3*) ofrule 84 of the Defence of India Rules, the Central Government is pleased to direct tnat the following

further amendments shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W. (9)/40, dated the 15th May, 1940, namely :—

In Part C of the Schedule annexed to the said notification :—

(a) In item 2, after entry (ii) the following entry shall be inserted, namely :—
" (iii) of leather. "

(b) For item 8, the following item shall be substituted, namely :—

" 8. Machinery and millwork, and machine tools of all descriptions, including —

(1) parts thereof, but excluding parts which—

(a) if of foreign manufacture, are exported for puposes of repairs or are being returned to the manufactures as defective, or

(b) if of Indian manufacture, are supplied to any country in the British Empire ;

(2) leather manufactures which are component parts of power-operated machinery."

No. 65-C. W. (9)/40.—In exercise of the powers conferred by sub-rule (1) of rule 84 of the Defence of India Rules the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 65-C. W. 9/40, dated the 15th May, 1940, namely :—

In Part B of the Schedule annexed to the said notification after item 4, the following item shall be inserted, namely :—

" 4A. Glass bottles, of crown cork pattern. "

TARIFFS/TARIFF VALUATIONS.

New Delhi, the 14th December, 1940.

No. 73-T. (16)/40.—In exercise of the powers conferred by subsections (2) and (3) of section 2 of the Indian Tariff Act, 1934 (XXXII of 1934), and in supersession of the notification of the Government of India in the Department of Commerce, No. 73-T. (7)/40, dated the 6th July, 1940, the Central Government is pleased to fix, with effect from the 1st January, 1941, for the articles specified in column 2 of the Schedule hereto annexed, being articles enumerated, either specifically or under general headings, in the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 thereof.

Note 1.—The tariff value so specified shall, unless otherwise expressly provided, apply whether the article is assessed to duty under the item in the First Schedule to the said Act specified in the corresponding entry in column 1 of the schedule annexed hereto or under any other item.

Note 2.—The description of articles in column 2 follows the ordinary trade description and covers all reduced grades and mixtures unless they are specially provided for.

Note 3.—The expression " Far East " covers China, Japan, the Straits Settlements, Malaya, Thailand, French Indo-China, the Netherlands, East Indies and other Far Eastern countries, and also Ceylon.

SCHEDULE.

1	2	3	
		Tariff Values.	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of article.	Rs. A. P.	Per.
	SECTION I.		
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.		
3(1)	Fish, salted, wet—		
	(i) Soormai	6 8 0	Indian maund.
	(ii) Bangdas	3 4 0	"
	(iii) All other sorts	7 6 0	"
3(3)	Bomblas	4 12 0	cwt.
3(4)	Shark fins, loose or in bundles from Arabian and Persian Gulf ports.	5 0 0	"
	Shark fins, loose or in bundles from China and the Straits.	3 8 0	lb.

SCHEDULE—*contd.*

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of article.	Tariff Values.	
		Rs. A. P.	Per.
	ECTIONS I—CONTD.		
	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM—*contd.*		
4	Butter	1 1 0	lb.
	Ghee	44 0 0	cwt.
5 (1)	Cowries and shells— ..		
	Chanks—		
	Sound live	88 0 0	thousand.
	Sound dead	55 8 0	"
	Other sorts	13 0 0	"
	Cowries, bazar, common ..	5 8 0	cwt.
	Cowries, yellow, superior quality	8 10 0	"
	Cowries, mottled, commonly known as *Zillah*, Tiger and similar other qualities.	7 8 0	"
	Cowries, Maldive	13 8 0	"
	Cowries, Sankhli	110 0 0	"
	Mother-of-pearl, nacre	21 0 0	"
	Nakhla	160 0 0	"
	Tortoise-shell	8 2 0	lb.
	Tortoise-shell, nakh ..	1 14 0	"
5 (2)	Ivory, unmanufactured—		
	Elephants' grinders	300 0 0	cwt.
	Elephants' tusks (other than hollows, centres, and points) each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	425 0 0	"
	Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	380 0 0	"
	Elephants' tusks each less than 10 lb. (other than hollows, centres, and points).	165 0 0	"
	Sea-cow or moye teeth, each not less than 4 lb. ..	275 0 0	"
	Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	220 0 0	"
	Sea-cow or moye teeth, each less than 3 lb. ..	130 0 0	"
	SECTION II.		
	PRODUCTS OF THE VEGETABLE KINGDOM		
7	Potatoes	5 1 0	cwt.
8	Almonds—		
	(*i*) Without shell	75 0 0	cwt.
	(*ii*) In the shell—		
	(*a*) Iranian Kagazi ..	60 0 0	"
	(*b*) Iranian other than Kagazi ..	18 0 0	"
	(*c*) Other than Iranian—		
	(1) Soft shell including half-hard shell qualities such as Prunnele and the like	33 8 0	"
	(2) Hard shell	21 0 0	"

SCHEDULE—*contd.*

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Tariff Values.	
		Rs. A. P.	Per.
	SECTION II—CONTD.		
	PRODUCTS OF THE VEGETABLE KINGDOM—*contd.*		
	Cashew or cajoo kernels, not skinned ..	20 0 0	cwt.
	Coconuts, Straits, Dutch East Indies and Thailand—		
	Husked	58 0 0	thousand.
	Unhusked	64 0 0	"
	Coconuts, Ceylon	40 0 0	"
	Coconuts, other except Maldives	23 0 0	"
	Dates, dry—		
	Kapkapa, Shekra or Shakeria, Chharra, Chupchap, Sakina and Brami	9 0 0	cwt.
	All other qualities ..	6 8 0	"
	Dates, wet, in bags, baskets and bundles	3 12 0	"
	Dates, wet, packed in other receptacles	8 0 0	"
	Figs, dried, Iranian	6 0 0	"
	Figs, dried, European	16 8 0	"
	Pistachio nuts	60 0 0	"
	Raisins, red, Persian Gulf	8 0 0	"
9 (3)	Spices, unground—		
	Cardamom seed	43 0 0	cwt.
	Cassia lignea	28 0 0	"
	Cloves	50 0 0	"
	Cloves, exhausted	18 8 0	"
	Cloves, stems and heads	16 0 0	"
	Nutmegs	0 6 0	lb.
	Nutmegs in shell	0 4 0	"
	Pepper, black	13 8 9	cwt.
	Pepper, long	21 0 0	"
	Pepper, white	24 4 0	"
9 (4)	Ginger, dry, unground	19 0 0	cwt.
	Mace, unground	1 2 0	lb.
9 (5)	Betelnuts (husked)—		
	Whole from Straits, Dutch, East Indies and Thailand	9 4 0	cwt.
	Whole from Goa	10 8 0	"
	Whole from Ceylon	11 8 0	"
	Split from Straits, Dutch, East Indies and Thailand—		
	(*a*) Mature	10 0 0	"
	(*b*) Immature	18 0 0	"
	Split from Ceylon—		
	(*a*) Mature	8 8 0	"
	(*b*) Immature	16 0 0	"
	Sliced all sorts	14 8 0	"
	All other sorts	8 0 0	"
11 (3)	Cassava, Tapioca or Sago	10 0 0	cwt.
	Cassava or Tapioca flour	10 0 0	"
12 (2)	Copra or coconut kernel	9 0 0	cwt.
	Poppy seeds	8 0 0	"
13	Cochineal	1 12 0	lb.
	Gallnuts	38 8 0	cwt.
13 (2)	Gambier, cube	15 8 0	cwt.
	Gambier in flakes or circular pieces ..	40 0 0	"
13 (3)	Gum Olibanum or frankincense ..	15 0 0	cwt.
	Gum Iranian (false)	8 8 0	"
	Myrrh	47 0 0	"
13 (4)	Dammer Batu, unrefined	7 0 0	cwt.
	Acacian gums, other than ground, including gum Arabic gum Senegal and gum African but excluding gums cleaned and sifted.	18 0 0	"
	Gum Benjamin, ras	20 0 0	"
	Gum Benjamin, cowrie (excluding pure cowrie) ..	37 8 0	"
	Gum Dammer (or Copal)	32 0 0	"

SCHEDULE—*contd.*

1	2	3	
		Tariff Values.	
Item No in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Rs. A. P.	Per.
	SECTION II—*concld.*		
	PRODUCTS OF THE VEGETABLE KINGDOM—*concld.*		
14	Canes—		
	Malacca	36 0 0	100 pieces
	Chimity	15 0 0	,,
	Tries	6 0 0	,,
	Root Moonah	25 0 0	,,
	Maonu	20 0 0	,,
	Polo, all kinds—		
	Not exceeding 10 feet in length	37 0 0	,,
	Exceeding 10 feet in length	45 0 0	,,
	Tohite	15 0 0	cwt.
	Rattans—		
	Chair	18 0 0	,,
	Basket	11 0 0	,,
	Outers	39 8 0	,,
	Inners	24 0 0	,,
	SECTION III.		
	FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.		
15	Lubricating grease	0 6 0	lb.
	Petroleum jelly, white	0 6 9	,,
	Petroleum jelly, all other sorts	0 3 6	,,
15(7)	Coconut oil	13 0 0	cwt.
	Linseed oil, raw or boiled	3 8 0	Imperial gallon.
	SECTION IV.		
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.		
19	*Vermicelli, flour, from the Far East	16 0 0	cwt.
	*Vermicelli, peas, from the Far East	24 0 0	,,
	*Vermicelli, rice, from the Far East	15 8 0	,,
	*The tariff values given in this item apply also to imports assessed to duty as provisions and oilman's stores and groceries, all sorts not otherwise specified under item No. 21 (1) below.		
20	Vegetable product (excluding hardened coconut oil	0 8 0	lb.
20 (2)	China canned fruit	11 0 0	case of 48 tins of 1 lb. each.
	Preserved pine-apples from the Far East	9 4 0	case of 48 tins of 1½ lb. each.
21	Canned or bottled provisions, not otherwise specified—		
	China preserves in syrup	7 0 0	box of six large or twelve small jars.
	*China preserves, dry, candied	0 3 0	lb.
	*The tariff value given in this item applies also to imports assessed to duty as provisions and oliman's stores and groceries, all sorts not otherwise specified under Item No. 21 (1) below.		
	N.B.—For other tariff values under this item see those marked with an asterisk (*) under Item No. 21 (1) below.		

SCHEDULE—*contd.*

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Tariff Values.	
		Rs. a. p.	Per
	SECTION IV—*concld.*		
	PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO—*concld.*		
21(1)	Cocum	6 12 0	cwt.
	Vegetable product (excluding hardened coconut oil), not canned or bottled.	0 4 6	lb.
	*Yeast, from the Far East	17 0 0	cwt.
	*The tariff value given in this item applies also to imports assessed to duty as canned or bottled provisions under Item No. 21 above.		
	N.B.—For other tariff values under this item see those marked with an asterisk (*) under Items Nos. 19 and 21 above.		
22(6)	Spirit denatured before clearance	1 0 0	Imperial gallon
	SECTION V.		
	MINERAL PRODUCTS.		
27(2)	Pitch and tar—		
	Coal pitch	4 0 0	cwt.
	Stockholm pitch	12 0 0	"
27(3)	Mineral Colza oil	1 4 0	Imperial gallon
	Transformer oil, including transil and switch oil, other than that assessed to duty under the proviso to Item No. 72(3) of the First Schedule of the Indian Tariff Act, 1934.	2 0 0	"
27(7)	Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported naked in bulk.	44 0 0	ton.
	SECTION VI.		
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GULES AND GELATINES; EXPLOSIVES; FERTILISERS.		
28	Alkali, Indian (sajji-khar)	3 0 0	cwt.
	Ammonium carbonate or bicarbonate	26 0 0	"
	Ammonium chloride—		
	Muriate of ammonia, crystalline	17 0 0	"
	Salammoniac, sublimed	33 0 0	"
	Other sorts, including compressed	24 0 0	"
	Calcium chloride	5 8 0	"
	Carbonic acid gas including compressed or liquefied gas	0 4 3	lb.
	Chlorine	0 8 0	"
	Copper sulphate	25 0 0	cwt.
	Menthol (peppermint) crystals	0 12 0	oz.
	Soda, caustic, flake, petal or powder	13 8 0	cwt.
	Soda, caustic, solid	11 0 0	"
	Soda crystals	8 6 0	"
	Sodium hydrosulphite	75 0 0	"
	Sodium sulphide	10 8 0	"
	Sodium thiosulphate (Hypo)	14 0 0	"
	Banslochan (bamboo camphor), crude	1 11 0	lb.
	Calumba root	12 12 0	cwt.
	China root (chobchini) rough	13 8 0	"
	China root (chobchini) scraped	24 8 0	"
	Cubebs	56 0 0	"
	Galangal	10 0 0	"
	Salep	170 0 0	"
	N.B.—The tariff values apply to articles packed in containers of not less than 14 lbs. except in the case of menthol (peppermint) crystals: the tariff value for the latter applies to all menthol in containers of ½ oz and above.		

SCHEDULE—*contd.*

1	2	3	
		Tariff Values.	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Rs. a. p.	Per
	SECTION VI—*concld.*		
	CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS—*concld.*		
28 (4)	Soda ash including calcined natural soda and manufactured sesqui-carbonates.	5 6 0	cwt.
	N. B.—The tariff value applies to articles packed in containers of not less than 14 lbs.		
28 (8)	Acetic acid	0 8 0	lb.
	Ammonia gas, anhydrous, including compressed or liquefied gas.	0 14 0	"
	Arsenic (China mansil)	61 0 0	cwt.
	Borax, granular, powdered or crystalline ..	18 8 0	"
	Boric acid	20 0 0	"
	Calcium carbide	18 0 0	"
	Naphthalene balls	20 0 0	"
	Sodium bicarbonate	7 0 0	"
	Sodium silicate (in liquid form)	9 0 0	"
	Tartaric acid	120 0 0	"
	Asafoetida, coarse (hingra)	48 0 0	"
	N. B.—The tariff values apply to articles packed in containers of not less than 14 lbs.		
29 (1)	Cinematograph films, exposed —		
	Exposed standard positive films, new or used —		
	Feature films	0 7 0	foot.
	Other films	0 3 0	"
30	Cuttle fish bone	8 0 0	cwt.
	Gamboge	1 2 0	lb.
	Vermilion from China ..	5 0 0	"
30 (1)	Alizarine, moist—		
	(*a*) not exceeding 16 per cent	120 0 0	cwt.
	(*b*) over 16 per cent not exceeding 20 per cent. ..	140 0 0	"
	(*c*) exceeding 20 per cent	250 0 0	"
	Alizarine, dry—		
	(*a*) not exceeding 40 per cent	3 12 0	lb.
	(*b*) exceeding 40 per cent.	7 0 0	"
	Congo red	1 8 0	"
	Coupling dyes of the naphthol group—		
	(*a*) Naphthols	6 0 0	"
	(*b*) Rapid fast colours (rapid salts) ..	12 12 0	"
	(*c*) Bases	5 8 0	"
	(*d*) Other salts	4 0 0	"
	Vats—		
	(*a*) Indigo	2 10 0	"
	(*b*) Carbazole blue..	5 0 0	"
	(*c*) Other sorts—		
	(*i*) Paste	10 0 0	"
	(*ii*) Powder..	28 0 0	"
	Sulphur black	0 15 0	"
	Metanil yellow	1 8 0	"
	Aniline oil	1 0 0	"
	Aniline salts	1 0 0	"
	All others	2 10 0	"
31	Cassia oil, natural, from the Far East	1 4 0	"
31 (1)	Citronella oil, natural from the Far East	1 4 0	"
31 (2)	Gajupatti oil, natural, from the Far East ..	2 2 0	"
	*Peppermint oil, natural, from the Far East ..	5 0 0	"
	*The Tariff value applies to peppermint oil packed in containers of more than 1 oz.		
31 (5)	Perfumery—		
	Gowla, husked and unhusked	75 0 0	cwt.
	Kapurkachri (zedoary)	14 10 0	"
	Patch leaves (patchouli)	26 0 0	"
	Rose-flowers, dried	13 0 0	"

SCHEDULE—*contd.*

1	2	3	
		Tariff Values	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Rs. a. p.	Per
	SECTION VIII.		
	RUBBER AND ARTICLES MADE OF RUBBER		
39(1)	Cycle tyres (pneumatic) from the Far East	11 8 0	dozen
	Cycle tubes from the Far East	5 8 0	,,
	Solid rubber tyres for carriages and rickshaws ..	0 8 9	lb.
	SECTION XI.		
	TEXTILE MATERIALS AND TEXTILE GOODS.		
46	Silk, raw—		
	Chinese—		
	Waste products	1 14 0	lb.
	Duppion all kinds	2 8 0	,,
	Hand reeled (excluding re-reeled)	3 0 0	,,
	All other sorts	4 0 0	,,
	Japanese filatures and hand reeled and hand re-reeled but excluding duppion all kinds.	6 8 0	,,
50(8)	Coir fibre	5 0 0	cwt.
	Coir yarn	10 0 0	,,
	SECTION XIII.		
	WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.		
60	Aerated water bottles, empty, from the Far East—		
	Codd's pattern—		
	Under 10 ozs.	20 0 0	gross
	10 ozs	21 0 0	,,
	Over 10 ozs.	22 0 0	,,
	Crown cork pattern—		
	7 ozs. and under	15 0 0	,,
	Over 7 ozs. up to and including 10 ozs. ..	16 8 0	,,
	Over 10 ozs.	18 0 0	,,
60(3)	Glass bangles—		
	China—		
	Nimuchi and pasalal	2 0 0	100 pairs
	Bracelet, Jadi and fancy, all kinds	4 0 0	,,
	Rajawarakh, all kinds	10 0 0	,,
	Japan—		
	Reshmi or lustre, all colours—		
	Fancy (including all kinds of Vankwel or zigzag but excluding hexagonal bangles).	0 1 8	dozen pairs
	Fancy Hexagonal	0 0 9	,,
	All others	0 0 11	,,
	Hollow or tube, all colours	0 2 0	,,
	Sonerikada (golbala)—		
	Containing gold in their composition ..	0 13 0	,,
	All others	0 2 3	,,
	SECTION XV.		
	BASE METALS AND ARTICLES MADE THEREFROM.		
63	Iron or Steel, old	2 8 0	cwt.
63(28)	Iron and Steel cans or drums—		
	When imported containing kerosene and motor spirit, namely :—		
	Cans, tinned, of four gallons capacity	0 5 6	can
	Cans or drums, not tinned, of two gallons capacity—		
	(*a*) with faucet caps	0 15 6	can or drum
	(*b*) ordinary	0 5 6	,,
	Drums of four gallons capacity—		
	(*a*) with faucet caps	1 6 0	drum
	(*b*) ordinary	0 13 0	,,
71	Crown corks (except those bearing monogram or trade mark or name of an importer).	0 10 0	gross

SCHEDULE—CONCLD

1	2	3	
Item No. in First Schedule to Act under which article is ordinarily chargeable.	Name of Article.	Tariff Values.	
		Rs. A. P.	Per.
	SECTION XX.		
	MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.		
82 (2)	I Celluloid bangles, *viz.*—		
	(1) All plain, flat, bangles without border or groove of width not over 3/4 inch but not under 1/4 inch.	0 10 6	dozen pairs.
	(2) All plain, flat, bangles with border or groove of width not over 3/4 inch but not under 1/4 inch excluding bangles with multiple borders or grooves.	0 11 0	"
	II. Celluloid fancy bangles, *viz.*—		
	(1) Patla bangles, all colours, including zigzag patla bangles, of width under ½ inch but not under ⅛ inch.	0 4 3	"
	(2) Rubber rings, passa, vavto, zigzag all colours and rainbow designs but excluding *coils, Dantia and coral roote.*	0 2 3	"
84	Bird-shot	39 0 0	cwt.
	Tennis balls	9 0 0	dozen.

A. H LLOYD,

Secretary to the Government of India.

New Delhi, the 14th December, 1940.

No. 243 (22)-Tr. (I. E. R.)/40.—In pursuance of section 13 of the Indian Rubber Control Act, 1934 (XXVIII of 1934), the Central Government is pleased to declare that the permissible maximum net exports of dry rubber from British India for the first quarter of 1941 shall be 4,437·5 tons.

H. C. PRIOR,

Additional Secretary to the Government of India.

RESOLUTION.

TARIFFS.

New Delhi, the 14th December, 1940.

No. 6 T.(2)/40.—In this Department Resolution No. 6-T/Sim/40, dated the 20th July, 1940, the Government of India announced their decision to permit the importation of alumina free of duty in order to enable the manufacture of aluminium to be started in India. The concession is to remain in force for four years or until adequate supplies of alumina made in India are available at a reasonable price, whichever may be earlier.

2. In view of the fact that the production of aluminium in this country is an urgent war necessity, the Government of India are further pleased to give an assurance to all who wish to undertake its manufacture in India that, provided their affairs are conducted on sound business lines, they will be given such measure of protection against unfair competition from outside India after the war as may be necessary to enable them to continue their existence.

ORDER.—Ordered that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the Several Departments of the Government of

India (including Financial Adviser, Military Finance and Financial Advisor Communications), the Political Department, the Private and Military Secretaries to His Excellency the Viceroy, all heads of Departments and officers subordinate to the Department of Commerce, the Central Board of Revenue, the Auditor.General the Chief Auditor, Indian Stores Department, the High Commissioner for India, His Majesty's Trade Commissioner in India, the Canadian Trade Commissioner in India, all the Chambers of Commerce and Associations, the Director-General of Commercial Intelligence and Statistics, Calcutta, and the Government of Burma.

Ordered also that the Resolution be published in the *Gazette of India* for general information.

C. N. SHARPLES,

Deputy Secretary to the Government of India.

DEPARTMENT OF COMMUNICATIONS.

NOTIFICATIONS.

New Delhi, the 11th December, 1940.

No. TTL-415/40.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Telegraph Rules, 1932, namely :—

In rule 156 of the said Rules,—

(*i*) for clause (6) the following clause shall be substituted; namely :—

" (6) an inland telegram containing intelligence for broadcasting, and no other matter,—

(*a*) from a registered news agency, or from an officer of the All-India Radio for the time being duly authorised in this behalf by the Central Government to another such officer, or

(*b*) from a registered news agency to an officer for the time being authorised as aforesaid of the broadcasting service of an Indian State ; "

(*ii*) the proviso to clause (6) shall be omitted.

POSTS AND TELEGRAPHS.

New Delhi, the 5th December, 1940.

No. TTL-719/40.—In exercise of the powers conferred by Section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Telegraph Rules, 1932, namely :—

In Rule 445 of the said Rules, for the words " Good Friday and the King's Birthday ", the words " Good Friday, the King's Birthday, Id-uz-Zaha (Bakr-Id) and Diwali (Kali Puja) " shall be substituted.

New Delhi, the 12th December, 1940.

No. TTL.-375/40.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Central Government is pleased to direct that the following further amendment shall be made in the Indian Telegraph Rules, 1932, namely :—

In rule 51 of the said Rules, after entry " (4) Private Secretary to the Viceroy ", the following entry shall be inserted, namely :—

" (5) The Governor, the Deputy Governor, and the Secretary, Reserve Bank of India."

S. N. ROY,

Secretary to the Government of India.

DEPARTMENT OF LABOUR.

NOTIFICATIONS.

New Delhi, the 12th December, 1940.

No. M.-1270 (1).—In exercise of the powers conferred by section 12 of the Coal Grading Board Act, 1925 (XXXI of 1925), the Central Government is pleased to direct that the following further amendment shall be made in the Coal Grading Board Rules,

the same having been previously published as required by subsection (*1*) of the said section, namely :—

In rule 30 of the said Rules, for the words " Each member " the words " Each nominated member " shall be substituted.

No. M.-1270 (2).—In exercise of the powers conferred by section 7 of the Indian Soft Coke Cess Act, 1929 (VIII of 1929), the Central Government is pleased to direct that the following further amendment shall be made in the Soft Coke Cess Committee Rules, the same having been previously published as required by subsection (*1*) of the said section, namely :—

For rule 18 of the said Rules, the following rule shall be substituted, namely :—

" 18. For attending meetings of the Committee—

(*a*) each nominated member of the Committee shall be paid Rs. 32 for each meeting attended by him, subject to a maximum of Rs. 64 for any one calendar month ;

(*b*) each member shall be paid actual railway fare."

S. H. ZAHEER,

Additional Deputy Secretary to the Government of India.

Registered No. L 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JAN. 12, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor General.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, NEW DELHI, SATURDAY, DECEMBER 30, 1939.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

New Delhi, the 30th December, 1939.

ORDINANCE No. IX OF 1939.

AN

ORDINANCE

TO

Provide for the removal of certain difficulties experienced, and for the validating of certain proceedings taken, in connection with the assessment of incomes for the purposes of the Indian Income tax Act, 1922.

WHEREAS an emergency has arisen which makes it necessary to provide for the removal of certain difficulties experienced, and for the validating of certain proceedings taken, in connection with the assessment of incomes for the purposes of the Indian Income-tax
XI of 1922. Act, 1922 ;

NOW, THEREFORE, in exercise of the power conferred by section 72 of the Government of India Act, as set out in the Ninth
26 Geo.5,C.2. Schedule to the Government of India Act, 1935, the Governor General is pleased to make and promulgate the following Ordinance :—

1. (*1*) This Ordinance may be called the Income-tax (Removal of Difficulties and Validating) Ordinance, 1939. **Short title, extent and commencement.**

(*2*) It extends to the whole of British India.

(*3*) It shall come into force at once.

Assessments of income how to be made.

2. The provisions of sub-section (*1*) and sub-section (*2*) of section 64 of the Indian Income-tax Act, 1922, shall not apply, and shall be deemed never at any time to have applied to any assessee— XI of 1922.

(*a*) on whom an assessment or re-assessment for the purposes of that Act has been, is being or is to be made in the course of any case or class of cases in respect of which a Commissioner of Income-tax appointed without reference to area under sub-section (*2*) of section 5 of the said Act is exercising the functions of a Commissioner of Income-tax under the said Act, or

(*b*) where by any distribution or allocation of work made by the Commissioner of Income-tax under sub-section (*5*) of section 5 of the said Act a particular Income-tax Officer has been charged with the function of assessing that assessee, or

(*c*) who or whose income is included in a class of persons or a class of incomes specified in any notification issued under sub-section (*6*) of section 5 of the said Act,

but the assessment of such person, whether the proceedings for such assessment began before or after the 1st day of April, 1939, shall be made by the Income-tax Officer for the time being charged with the function of making such assessment by the Commissioner of Income-tax to whom he is subordinate.

Validity of assessments and proceedings made and taken.

3. No assessment made in accordance with section 2 before the commencement of this Ordinance, and no proceedings taken in the course of or for the purposes of so making any assessment before the commencement of this Ordinance shall be or continue to be invalid by reason of anything contained in section 64 of the Indian Income-tax Act, 1922. XI of 1922.

LINLITHGOW,

Viceroy and Governor General.

CALCUTTA ;

The 28th December, 1939.

G. H. SPENCE,

Secretary to the Government of India.

2056—CS 712—12-1-40—SGPP Lahore.

Registered No. L 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, FEB. 23, 1940.

PART IV.

Bills introduced in the Council of State and Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the law relating to Arbitration was presented to the Legislative Assembly on the 6th February, 1940 :—

We, the undersigned members of the Select Committee to which the Bill to consolidate and amend the law relating to arbitration was referred, have considered the Bill and the Papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Papers I to III.

Clause 1.—We have omitted the word "Indian" from the title as being unnecessary.

Clause 2.—New definitions of "award", "Court" and "legal representative" have been introduced and the definition of "reference" has been simplified.

Clause 3.—The words "but subject to the provisions of this Act" have been omitted as unnecessary.

Clause 6.—The expression "legal representative", for which we have given a definition in clause 2, is substituted for "personal representative".

Clause 8.—We have removed an obscurity from clause 8 (*1*) (*a*) where it was not clear whether failure to concur in any one of the appointments or failure to concur in all the appointments was contemplated. We have omitted the words "or is removed" from

clause 8 *(1)* *(b)* and also from clause 9 *(a)* to remove the inconsistency which would otherwise exist between these clauses and clause 12, which gives to the Court and not to the parties power to appoint arbitrators in place of arbitrators removed by the Court. In sub-clause *(2)* we have extended the time for making an appointment to fifteen days instead of seven days from the service of notice under sub-clause *(1)*.

Clause 9.—The first change made in sub-clause *(a)* brings the clause into accord with the wording of clause 8 *(1)* *(b)*. The second change has been explained in our remarks on clause 8. In clause 9 *(b)* we have extended the time there given from seven days to fifteen days and have provided that it shall date from service of notice and not receipt of notice in order to relate it to a definite ascertainable point of time by the help of the provisions of clause 42 of the Bill. We have also added an Explanation, applicable to both section 8 and this section, of the expression " neglects or refuses to act ".

Clause 10.—In sub-clauses *(2)* and *(3)* we have made provision for modification of the terms of these sub-clauses by express provision in the arbitration agreement.

Clause 12. – The word " authority " has been substituted for " appointment " in view of the wording of clause 5, and a printing error is corrected.

Clause 13.—We have omitted the words "acting under an arbitration agreement " as being unnecessary and as being inappropriate in certain cases such as when arbitration is under a statute. We have also inserted a provision giving power to the arbitrators to make a conditional or alternative award.

Clausé 14.—A printing error has been corrected in sub-clause *(2)*. In sub-clause *(1)* we have provided that notice to be given to the parties shall be in writing and in sub-clause *(3)* that the Court before pronouncing its opinion shall give notice to and hear the parties.

Clause 16.—The alteration made in sub-clause *(1)* is merely a drafting improvement. In sub-clause *(2)* we have provided for possible extension of the time within which the arbitrator or umpire shall submit his decision.

Clause 18.—The change made is in accordance with the principle followed by rule 1 of Order XXXVIII of the Civil Procedure Code.

Clause 20.—This clause, being of general application, has been transferred to Chapter V and is now numbered as clause 31. In sub-clause *(4)* we have substituted the word " jurisdiction " for the word "seisin".

Clause 20 (clause 21 in the Bill as introduced).—The change made in sub-clause *(5)* applies such of the other provisions of the Act as may be applicable to the arbitration proceedings under this Chapter and not merely the provision of Chapter II.

Clause 21 (clause 22 in the Bill as introduced.)—The clause as drafted contemplates an agreement in writing to be followed by a subsequent application which must also be in writing. We have provided that there need not necessarily be a preliminary agreement in writing so long as the intention of the parties is exhibited in writing to the Court.

Clause 22 (clause 23 in the Bill as introduced.)—We have omitted the words " to the arbitration agreement " as being unnecessary in view of the wording of clause 21.

Clause 24 (clause 25 in the Bill as introduced).—A printing error has been corrected.

Clause 25 (clause 26 in the Bill as introduced).—The alteration made is like that made in sub-clause *(5)* of clause 20 for the purpose of applying to arbitrations under this Chapter such provisions of the Act as may be properly applicable.

Clause 28 (clause 29 in the Bill as introduced).—We have revised sub-clause *(2)* so as to allow of provision being made in an arbitration agreement for enlargement of the time for making the award where all the parties consent to such enlargement.

Clause 29 (clause 30 in the Bill as introduced).—Instead of fixing by the Act the rate of interest which an award shall bear and enacting that interest shall run from the date of the award, we have provided in accordance with the analogous provisions in the Code of Civil Procedure that the Court may fix the rate of interest, but we have made the date from which the interest shall run the date of the decree.

Clause 30 (clause 31 in the Bill as introduced).—We have omitted ground *(b)* which specified fraudulent concealment of a matter which ought to have been disclosed or deceit, because we consider that this ground is adequately covered by the ground which now appears as ground *(c)* in the clause as revised by us.

Clause 33.—The change made brings the clause into accord with the wording of clause 34.

Clause 35.—We have substituted the words " unless a stay of proceedings is granted under section 34 " for the words " on the expiry of the time for making an application under section 34 or on the rejection of such an application ", because the giving of notice to the arbitrators should be the time after which arbitration proceedings become invalid and the invalidity should only result if the Court does not grant a stay of proceedings.

Clause 37.—We have omitted the words " the Court may further order that ", because we feel that a mere order of the Court might not avail to affect the law of limitation. Without these words the clause will operate with statutory force to affect that law.

Claase 40.—The change made is a drafting improvement only.

Clause 41.—We have substituted the expression " arbitration proceedings " for the words " a reference " in order to cover the various kinds of proceedings which the Bill contemplates.

Clause 42.—We have omitted the provision that substituted service may be effected by leaving a notice at the usual or last known place of abode of a person.

Clause 47.—The clause has been re-drafted in order to remove the dangers of the provision that an arbitration award obtained otherwise than in accordance with all the provisions of the Bill should be unenforceable for any purpose. The effect which the clause as re-drafted is designed to produce is that arbitrations shall not be conducted in any way repugnant to the Bill and that any arbitration award may with the consent of the parties be used for the purposes of rule 3 of Order XXIII of the Code of Civil Procedure.

The First Schedule.—The change made in rule 2 removes a difficulty which might otherwise arise in connection with sub-clause (2) of clause 10 of the Bill. If, where there are three arbitrators, the award of the majority shall prevail, the appointment of an umpire is superfluous. The changes made in rules 3 and 5 are merely for the purpose of slightly increasing the limits of time fixed by those rules.

The Second Schedule.—We have added as an additional power of Court the power to appoint a guardian for a minor or person of unsound mind.

The Fourth Schedule.—The amendments are consequential.

2. The Bill was published in the *Gazette of India,* dated the 22nd July, 1939.

3. We think that the Bill has not been so altered as to require republication, and we recommend that it be passed as now amended.

ZAFRULLA KHAN.
A. RAMASWAMI MUDALIAR.
MOHD. YAMIN KHAN.
A. C. DATTA.
F. E. JAMES.
C. C. MILLER.
D. N. MITRA.
SANT SINGH.
BHAGCHAND SONI.
*MUHAMMAD NAUMAN.

The 6th February, 1940.

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*Subject to a note.

NOTE

In submitting the report as amended in the Select Committee to which the Bill to consolidate and amend the law relating to Arbitration was referred, I have considered the Bill with my colleagues on the Committee and have now the honour to approve the amendments made by the Select Committee subject to the following observations which I want to make and which may be attached to the said report.

To clause 5, add following :—

(b) In the event of an organisation, society or association being " Arbitrator " in an agreement, the court shall appoint individual arbitrator or umpire with the approval of the parties concerned if such request is made by any party interested in the " Arbitration ".

In clause 9 (*b*) the wording should be changed as follows :—

"9 (*b*) If one party fails to appoint an arbitrator either originally or by way of substitution as aforesaid for fifteen clear days after the service by the other party of a notice in writing to make the appointment such other party having appointed his arbitrator may appoint that arbitrator *with the sanction of the court* to act as sole arbitrator in the reference; or the court may nominate some other arbitrator to represent the failing party; and his or their award shall be binding on both the parties as if he has been appointed by consent."

In clause 13, introduce another clause as follows :—

(*f*) take down all evidence in writing and have same signed by the witnesses or party appearing in the suit.

In suggesting the amendment, my purpose is to remove chances of hardships in the matter of arbitration. By the change I have suggested in clause 5 (*b*), I want to remove the possibility of a competitor being an "Arbitrator" or "an umpire". In case of Bengal Chambers of Commerce. Calcutta, I know that in the case of disputes over shipments of jute and hessian the Chamber nominated members of such firms to hold arbitration who were doing business in competition with the party in dispute. It is for this reason I want the Court to be given authority to intervene in the nomination of "Arbitrator", if application is made to a competent Court by either party.

By change that I have suggested in clause 9 (*b*) my purpose is simple, that is authority should be vested in a Court of law to have reference made to them for such failure of appointment of an arbitrator and the Court will be in a position to examine the circumstances, if any, and order on the most equitable principles.

The addition in clause 13 needs practically no explanation, as the writing of evidence must be made compulsory for the matter of reference at least.

MUHAMMAD NAUMAN.

The 3rd February, 1940.

L. A. BILL NO. 34 OF 1939.

[AS AMENDED BY THE SELECT COMMITTEE.]

(Words underlined or sidelined indicate the amendments suggested by the Committee ; asterisks indicate omissions.)

A Bill to consolidate and amend the law relating to Arbitration.

WHEREAS it is expedient to consolidate and amend the law relating to arbitration in British India ;

It is hereby enacted as follows :—

CHAPTER I.

INTRODUCTORY

Short title, extent and commencement.

1. (*1*) This Act may be called the * Arbitration Act, 1940.

(*2*) It extends to the whole of British India.

(*3*) It shall come into force on the 1st day of July, 1940.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "arbitration agreement" means a written agreement to submit present or future differences to arbitration, whether an arbitrator is named therein or not ;

(*b*) "award" means an arbitration award ;

(*c*) "Court" means a Civil Court having jurisdiction to decide the questions forming the subject matter of the reference if the same had been the subject-matter of a suit, but does not, except for the purpose of arbitration proceedings under section 21, include a Small Cause Court ;

(d) " legal representative " means a person who in law represents the estate of a deceased person and includes any person who intermeddles with the estate of the deceased, and, where a party acts in a representative character, the person on whom the estate devolves on the death of the party so acting ;

(e) " reference " means a reference to abitration.

CHAPTER II.

ARBITRATION WITHOUT INTERVENTION OF A COURT.

3. An arbitration agreement unless a different intention is expressed therein * * * * shall be deemed to include the provisions set out in the First Schedule in so far as they are applicable to the reference. **Provisions implied in arbitration agreement.**

4. The parties to an arbitration agreement may agree that any reference thereunder shall be to an arbitrator or arbitrators to be appointed by a person designated in the agreement either by name or as the holder for the time being of any office or appointment. **Agreement that arbitrators be appointed by third party.**

5. The authority of an appointed arbitrator or umpire shall not be revocable except with the leave of the Court unless a contrary intention is expressed in the arbitration agreement. **Authority of appointed arbitrator or umpire irrevocable except by leave of Court.**

6. (1) An arbitration agreement shall not be discharged by the death of any party thereto, either as respects the deceased or any other party, but shall in such event be enforceable by or against the legal representative of the deceased. **Arbitration agreement not to be discharged by death of party thereto.**

(2) The authority of an arbitrator shall not be revoked by the death of any party by whom he was appointed.

(3) Nothing in this section shall affect the operation of any law by virtue of which any right of action is extinguished by the death of a person.

7. (1) Where it is provided by a term in a contract to which an insolvent is a party that any differences arising thereout or in connection therewith shall be referred to arbitration, the said term shall, if the receiver adopts the contract, be enforceable by or against him so far as it relates to any such differences. **Provisions in case of insolvency.**

(2) Where a person who has been adjudged an insolvent had, before the commencement of the insolvency proceedings, become a party to an arbitration agreement, and any matter to which the agreement applies is required to be determined in connection with or for the purposes of, the insolvency proceedings, then, if the case is one to which sub-section (1) does not apply, any other party to the agreement or the receiver may apply to the Court having jurisdiction in the insolvency proceedings for an order directing that the matter in question shall be referred to arbitration in accordance with the agreement, and the Court may, if it is of opinion that, having regard to all the circumstances of the case, the matter ought to be determined by arbitration, moke an order accordingly.

(3) In this section the expression " receiver " includes an Official Assignee.

8. (1) In any of the following cases—

(a) where an arbitration agreement provides that the reference shall be to one or more arbitrators to be appointed by consent of the parties, and all the parties do not, after differences have arisen, concur in the appointment or appointments ; or **Power of Court to appoint arbitrator or umpire.**

(b) if any appointed arbitrator or umpire neglects or refuses to act, or is incapable of acting, or dies, * * and the arbitration agreement does not show that it was intended that the vacancy should not be supplied, and the parties or the arbitrators, as the case may be, do not supply the vacancy; or

(c) where the parties or the arbitrators are required to appoint an umpire and do not appoint him;

any party may serve the other parties or the arbitrators, as the case may be, with a written notice to concur in the appointment or appointments or in supplying the vacancy.

(2) If the appointment is not made within fifteen clear days after the service of the said notice, the Court may, on the application of the party who gave the notice and after giving the other parties an opportunity of being heard, appoint an arbitrator or arbitrators or umpire, as the case may be, who shall have like power to act in the reference and to make an award as if he or they had been appointed by consent of all parties.

Power to party to appoint new arbitrator or, in certain cases, a sole arbitrator.

9. Where an arbitration agreement provides that a reference shall be to two arbitrators, one to be appointed by each party, then, unless a different intention is expressed in the agreement,—

(a) if either of the appointed arbitrators neglects or refuses to act, or is incapable of acting, or dies, * * * the party who appointed him may appoint a new arbitrator in his place;

(b) if one party fails to appoint an arbitrator, either originally or by way of substitution as aforesaid, for fifteen clear days after the service by the other party of a notice in writing to make the appointment, such other party having appointed his arbitrator before giving the notice, the party who has appointed an arbitrator may appoint that arbitrator to act as sole arbitrator in the reference, and his award shall be binding on both parties as if he had been appointed by consent;

Provided that the Court may set aside any appointment as sole arbitrator made under clause (b) and either, on sufficient cause being shown, allow further time to the defaulting party to appoint an arbitrator or pass such other order as it thinks fit.

Explanation.- The fact that an arbitrator or umpire, after a request by either party to enter on and proceed with the reference does not within one month comply with the request may constitute a neglect or refusal to act within the meaning of section 8 and this section.

Provisions as to appointment of three or more arbitrators.

10. (1) Where an arbitration agreement provides that a reference shall be to three arbitrators, one to be appointed by each party and the third by the two appointed arbitrators, the agreement shall have effect as if it provided for the appointment of an umpire and not for the appointment of a third arbitrator, by the two arbitrators apppointed by the parties.

(2) Where an arbitration agreement provides that a reference shall be to three arbitrators to be appointed otherwise than as mentioned in sub-section (1), the award of the majority shall, unless the arbitration agreement otherwise provides, prevail.

(3) Where an arbitration agreement provides for the appointment of more arbitrators than three, the award of the majority, * * * or if the arbitrators are equally divided in their opinions, the award of the umpire shall, unless the arbitration agreement otherwise provides, prevail.

11. (1) The Court may, on the application of any party to a reference, remove an arbitrator or umpire who fails to use all reasonable dispatch in entering on and proceeding with the reference and making an award. **Power to Court to remove arbitrators or umpire in certain circumstances.**

(2) The Court may remove an arbitrator or umpire who has misconducted himself or the proceedings.

(3) Where an arbitrator or umpire is removed under this section, he shall not be entitled to receive any remuneration in respect of his services.

(4) For the purposes of this section the expression "proceeding with the reference" includes, in a case where reference to the umpire becomes necessary, giving notice of that fact to the parties and to the umpire

12. (1) Where the Court removes an umpire who has not entered on the reference or one or more arbitrators (not being all the arbitrators), the Court may, on the application of any party to the arbitration agreement, appoint persons to fill the vacancies **Power of Court where arbitrator is removed or his authority revoked.**

(2) Where the authority of an arbitrator or arbitrators or an umpire is revoked by leave of the Court, or where the Court removes an umpire who has entered on the reference or a sole arbitrator or all the arbitrators, the Court may, on the application of any party to the arbitration agreement either—

(a) appoint a person to act as sole arbitrator in the place of the person or persons displaced, or

(b) order that the arbitration agreement shall cease to have effect with respect to the difference referred.

(3) A person appointed under this section as an arbitrator or umpire shall have the like power to act in the reference and to make an award as if he had been appointed in accordance with the arbitration agreement.

13. The arbitrators or umpire * * * shall, unless a different intention is expressed in the agreement, have power to— **Powers of arbitrator.**

(a) administer oath to the parties and witnesses appearing ;

(b) state a special case for the opinion of the Court on any question of law involved, or state the award, wholly or in part, in the form of a special case of such question for the opinion of the Court ;

(c) make the award conditional or in the alternative ;

(d) correct in an award any clerical mistake or error arising from any accidental slip or omission ;

(e) administer to any party to the arbitration such interrogatories as may, in the opinion of the arbitrators or umpire, be necessary.

14. (1) When the arbitrators or umpire have made their award, they shall sign it and shall give notice in writing to the parties of the making and signing thereof and of the amount of fees and charges payable in respect of the arbitration and award. **Award to be signed and filed.**

(2) The arbitrators or umpire shall, at the request of any party to the arbitration agreement or any person claiming under such party and upon payment of the fees and charges due in respect of the arbitration and award and of the costs and charges of filing the award, cause the award or a signed copy of it, together with any depositions and documents which may have been taken and proved before them, to be filed in Court, and the Court shall thereupon give notice to the parties of the filing of the award.

(3) Where the arbitrators or umpire state a special case under clause (b) of section 13, the Court, after giving notice to the parties and hearing them, shall pronounce its opinion thereon and such opinion shall be added to, and shall form part of, the award.

Power of Court to modify award.

15. The Court may by order modify or correct an award—

(a) where it appears that a part of the award is upon a matter not referred to arbitration and such part can be separated from the other part and does not affect the decision on the matter referred ; or

(b) where the award is imperfect in form, or contains any obvious error which can be amended without affecting such decision ; or

(c) where the award contains a clerical mistake or an error arising from an accidental slip or omission.

Power to remit award.

16. (1) The Court may from time to time remit the award or any matter referred to arbitration to * * * the arbitrators or umpire for reconsideration upon such terms as it thinks fit—

(a) where the award has left undetermined any of the matters referred to arbitration, or where it determines any matter not referred to arbitration and such matter cannot be separated without affecting the determination of the matters referred ; or

(b) where the award is so indefinite as to be incapable of execution ; or

(c) where an objection to the legality of the award is apparent upon the face of it.

(2) Where an award is remitted under sub-section (1) the Court shall fix the time within which the arbitrator or umpire shall submit his decision to the Court :

Provided that any time so fixed may be extended by subsequent order of the Court.

(3) An award remitted under sub-section (1) shall become void on the failure of the arbitrator or umpire to reconsider it and submit his decision within the time fixed.

Judgment in terms of award.

17. Where the Court sees no cause to remit the award or any of the matters referred to arbitration for reconsideration or to set aside the award, the Court shall, after the time for making an application to set aside the award has expired, or such application having been made, after refusing it, proceed to pronounce judgment according to the award, and upon the judgment so pronounced a decree shall follow, and no appeal shall lie from such decree except on the ground that it is in excess of, or not otherwise in accordance with, the award.

Power of Court to pass interim orders.

18. (1) Notwithstanding anything contained in section 17, at any time after the filing of the award, whether notice of the filing has been served or not, upon being satisfied by affidavit or otherwise that a party has taken or is about to take steps to defeat, delay or obstruct the execution of any decree that may be passed upon the award, or that speedy execution of the award is just and necessary, the Court may pass such interim orders as it deems necessary.

(2) Any person against whom such interim orders have been passed may show cause against such orders, and the Court, after hearing the parties, may pass such further orders as it deems necessary and just.

Power to supersede arbitration when award becomes void or is set aside.

19. Where an award has become void under sub-section (3) of section 16 or has been set aside, the Court may by order supersede the reference and shall thereupon order that the arbitration agreement shall cease to have effect with respect to the difference referred.

CHAPTER III.

ARBITRATION WITH INTERVENTION OF A COURT WHERE THERE IS NO SUIT PENDING.

20. (*1*) Where any persons have entered into an arbitration agreement before the institution of any suit with respect to the subject-matter of the agreement or any part of it, and where a difference has arisen to which the agreement applies, they or any of them, instead of proceeding under Chapter II, may apply to a Court having jurisdiction in the matter to which the agreement relates, that the agreement be filed in Court. **Application to file in Court arbitration agreement.**

(*2*) The application shall be in writing and shall be numbered and registered as a suit between one or more of the parties interested or claiming to be interested as plaintiff or plaintiffs and the remainder as defendant or defendants, if the application has been presented by all the parties, or if otherwise, between the applicant as plaintiff and the other parties as defendants.

(*3*) On such application being made, the Court shall direct notice thereof to be given to all parties to the agreement other than the applicants, requiring them to show cause within the time specified in the notice why the agreement should not be filed.

(*4*) Where no sufficient cause is shown, the Court shall order the agreement to be filed, and shall make an order of reference to the arbitrator appointed by the parties, whether in the agreement or otherwise, or where the parties cannot agree upon an arbitrator, to an arbitrator appointed by the Court.

(*5*) Thereafter the arbitration shall proceed in accordance with, and shall be governed by, the other provisions of this Act so far as they can be made applicable.

CHAPTER IV.

ARBITRATION IN SUITS.

21. * Where in any suit all the parties interested agree * * that any matter in difference between them in the suit shall be referred to arbitration, they may at any time before judgment is pronounced apply in writing to the Court for an order of reference. **Parties to suit may apply for order of reference.**

* * * *

22. The arbitrator shall be appointed in such manner as may be agreed upon between the parties * * * . **Appointment of arbitrator.**

23. (*1*) The Court shall, by order, refer to the arbitrator the matter in difference which he is required to determine, and shall in the order specify such time as it thinks reasonable for the making of the award. **Order of reference.**

(*2*) Where a matter is referred to arbitration, the Court shall not, save in the manner and to the extent provided in this Act, deal with such matter in the suit.

24. Where some only of the parties to a suit apply to have the matters in difference between them referred to arbitration in accordance with, and in the manner provided by, section 21, the Court may, if it thinks fit, so refer such matters to arbitration (provided that the same can be separated from the rest of the subject-matter of the suit) in the manner provided in that section, but the suit shall continue so far as it relates to the parties who have not joined in the said application and to matters not contained in the said reference as if no such application had been made, and an award made in pursuance of such a reference shall be binding only on the parties who have joined in the application. **Reference to arbitration by some of the parties.**

Provisions applicable to arbitrations under this Chapter.

25. *The provisions of the other Chapters shall, so far as they can be made applicable, apply to arbitrations under this Chapter:

Provided that the Court may, in any of the circumstances mentioned in *sections 8, 10, 11 and 12, instead of filling up the vacancies or making the appointments, make an order superseding the arbitration and proceed with the suit, and *** where the Court makes an order superseding the arbitration under section 19, it shall proceed with the suit.

CHAPTER V.

GENERAL.

Application of Chapter.

26. Save as otherwise provided in this Act, the provisions of this Chapter shall apply to all arbitrations.

Power of arbitrators to make an interim award.

27. (1) Unless a different intention appears in the arbitration agreement, the arbitrators or umpire may, if they think fit, make an interim award.

(2) All references in this Act to an award shall include references to an interim award made under sub-section (1).

Power to Court only to enlarge time for making award.

28. (1) The Court may, if it thinks fit, whether the time for making the award has expired or not and whether the award has been made or not, enlarge from time to time the time for making the award.

(2) Any provision in an arbitration agreement whereby the arbitrators or umpire may, except with the consent of all the parties to the agreement, enlarge the time for making the award, shall be void and of no effect.

Interest on award.

29. Where and in so far as an award is for the payment of money the Court may in the decree order interest, from the date of the decree at such rate as the Court deems reasonable, to be paid on the principal sum as adjudged by the award and confirmed by the decree.

Grounds for setting aside awards.

30. An award shall not be set aside except on one or more of the following grounds namely :—

(a) that an arbitrator or umpire has misconducted himself or the proceedings ;

* * *

(b) that an award has been made after the issue of an order by the Court superseding the arbitration or after arbitration proceedings have become invalid under section 35 ;

(c) that an award has been improperly procured or is otherwise invalid.

Jurisdiction.

31. (1) Subject to the provisions of this Act, an award may be filed in any Court having jurisdiction in the matter to which the reference relates.

(2) Notwithstanding anything contained in any other law for the time being in force and save as otherwise provided in this Act, all questions regarding the validity, effect or existence of an award or an arbitration agreement between the parties to the agreement or persons claiming under them shall be decided by the Court in which the award under the agreement has been, or may be, filed, and by no other Court.

(3) All applications regarding the conduct of arbitration proceedings or otherwise arising out of such proceedings shall be made

to the Court where the award has been, or may be, filed, and to no other Court.

(4) Notwithstanding anything contained elsewhere in this Act or in any other law for the time being in force, where in any reference any application under this Act has been made in a Court competent to entertain it, that Court alone shall have jurisdiction over the arbitration proceedings and all subsequent applications arising out of that reference and the arbitration proceedings shall be made in that Court and in no other Court.

Bar to suits contesting arbitration agreement or award.

32. Notwithstanding any law for the time being in force, no suit shall lie on any ground whatsoever for a decision upon the existence, effect or validity of an arbitration agreement or award, nor shall any arbitration agreement or award be set aside, amended, modified or in any way affected otherwise than as provided in this Act.

Arbitration agreement or award to be contested by application.

33. Any party to an arbitration agreement or any person claiming under him desiring to challenge the existence or validity of an arbitration agreement or an award to have the effect of either determined shall apply to the Court and the Court shall decide the question on affidavits :

Provided that where the Court deems it just and expedient, it may set down the application for hearing on other evidence also, and it may pass such orders for discovery and particulars as it may do in a suit.

Power to stay legal proceedings where there is an arbitration agreement.

34. Where any party to an arbitration agreement or any person claiming under him commences any legal proceedings against any other party to the agreement or any person claiming under him in respect of any matter agreed to be referred, any party to such legal proceedings may, at any time before filing a written statement or taking any other steps in the proceedings, apply to the judicial authority before which the proceedings are pending to stay the proceedings ; and if satisfied that there is no sufficient reason why the matter should not be referred in accordance with the arbitration agreement and that the applicant was, at the time when the proceedings were commenced, and still remains, ready and willing to all things necessary to the proper conduct of the arbitration, such authority may make an order staying the proceedings.

Effect of legal proceedings on arbitration.

35. (1) No reference nor award shall be rendered invalid by reason only of the commencement of legal proceedings upon the subject-matter of the reference, but when legal proceedings upon the whole of the subject-matter of the reference have been commenced between all the parties to the reference and a notice thereof has been given to the arbitrators or umpire, all further proceedings in a pending reference shall, unless a stay of proceedings is granted under section 34, * * * be invalid.

(2) In this section the expression "parties to the reference" includes any persons claiming under any of the parties and litigating under the same title.

Power of Court where arbitration agreement is ordered not to apply to a particular difference, to order that a provision making an award a condition precedent to an action shall not apply to such difference.

36. Where it is provided (whether in the arbitration agreement or otherwise) that an award under an arbitration agreement shall be a condition precedent to the bringing of an action with respect to any matter to which the agreement applies, the Court, if it orders (whether under this Act or any other law) that the agreement shall cease to have effect as regards any particular difference, may further order that the said provision shall also cease to have effect as regards that difference.

Limitations.

IX of 1908.

37. (1) All the provisions of the Indian Limitation Act, 1908, shall apply to arbitrations as they apply to proceedings, in Court.

(2) Notwithstanding any term in an arbitration agreement to the effect that no cause of action shall accrue in respect of any matter required by the agreement to be referred until an award is made under the agreement, a cause of action shall, for the purpose of limitatian, be deemed to have accrued in respect of any such matter at the time when it would have accrued but for that term in the agreement.

(3) For the purposes of this section and of the Indian Limitation Act, 1908, an arbitration shall be deemed to be commenced when one party to the arbitration agreement serves on the other parties there to a notice requiring the appointment of an arbitrator, or where the arbitration agreement provides that the reference shall be to a person named or designated in the agreement, requiring that the difference be submitted to the person so named or designated.

(4) Where the terms of an agreement to refer future differences to arbitration provide that any claims to which the agreement applies shall be barred unless notice to appoint an arbitrator is given or an arbitrator is appointed or some other step to commence arbitration proceedings is taken within a time fixed by the agreement, and a difference arises to which the agreement applies, the Court, if it is of opinion that in the circumstances of the case undue hardship would otherwise be caused, and notwithstanding that the time so fixed has expired, may on such terms, if any, as the justice of the case may require, extend the time for such period as it thinks proper.

(5) Where the Court orders that an award be set aside or orders, after the commencement of an arbitration, that the arbitration agreement shall cease to have effect with respect to the difference referred, * * * *
the period between the commencement of the arbitration and the date of the order of the Court shall be excluded in computing time prescribed by the Indian Limitation Act, 1908, for the commencement of the proceedings (including arbitration) with respect to the difference referred. IX of 1908.

Disputes as to arbitrator's remuneration or costs.

38. (1) If in any case an arbitrator or umpire refuses to deliver his award except on payment of the fees demanded by him, the Court may, on an application in this behalf, order that the arbitrator or umpire shall deliver the award to the applicant on payment into Court by the applicant of the fees demanded, and shall, after such inquiry, if any, as it thinks fit, further order that out of the money so paid into Court there shall be paid to the arbitrator or umpire by way of fees such sum as the Court may consider reasonable and that the balance of the money, if any, shall be refunded to the applicant.

(2) An application under sub-section (1) may be made by any party to the reference unless the fees demanded have been fixed by written agreement between him and the arbitrator or umpire, and the arbitrator or umpire shall be entitled to appear and be heard on any such application.

(3) The Court may make such orders as it thinks fit respecting the costs of an arbitration where any question arises respecting such costs and the award contains no sufficient provision concerning them.

CHAPTER VI.

APPEALS.

Appealable orders.

39. (1) An appeal shall lie from the following orders passed under this Act (and from no others) to the Court authorised by law to hear appeals from original decrees of the Court passing the order :—

An order—

(i) superseding an arbitration ;

(ii) on an award stated in the form of a special case ;

(iii) modifying or correcting an award ;

(*iv*) filing or refusing to file an arbitration agreement;

(*v*) staying or refusing to stay legal proceedings where there is an arbitration agreement;

(*vi*) setting aside or refusing to set aside an award:

Provided that the provisions of this section shall not apply to any order passed by a Small Cause Court.

(*2*) No second appeal shall lie from an order passed in appeal under this section, but nothing in this section shall affect or take away any right to appeal to His Majesty in Council.

CHAPTER VII.

MISCELLANEOUS.

Small Cause Court not to have jurisdiction over arbitrations save arbitrations in suits before it.

40. A Small Cause Court shall have no jurisdiction over any arbitration proceedings or over any application arising thereout save on application made under section 21.

Procedure and powers of Court.

41. Subject to the provisions of this Act and of rules made thereunder—

V of 1908. (*a*) the provisions of the Code of Civil Procedure, 1908, shall apply to all proceedings before the Court, and to all appeals, under this Act, and

(*b*) the Court shall have, for the purpose of, and in relation to, arbitration proceedings, the same power of making orders in respect of any of the matters set out in the Second Schedule as it has for the purpose of, and in relation to, any proceedings before the Court:

Provided that nothing in clause (*b*) shall be taken to prejudice any power which may be vested in an arbitrator or umpire for making orders with respect to any of such matters.

Service of notice by party or arbitrator.

42. Any notice required by this Act to be served otherwise than through the Court by a party to an arbitration agreement or by an arbitrator or umpire shall be served in the manner provided in the arbitration agreement, or if there is no such provision, either –

(*a*) by delivering it to the person on whom it is to be served,

or

* * * *

(*b*) by sending it by post in a letter addressed to that person at his usual or last known place of abode or business in British India and registered under Chapter VI of the Indian Post Office Act, 1898.

Power of Court to issue processes for appearance before arbitrator.

VI of 1898. **43.** (*1*) The Court shall issue the same processes to the parties and witnesses whom the arbitrator or umpire desires to examine as the Court may issue in suits tried before it.

(*2*) Persons failing to attend in accordance with such process, or making any other default, or refusing to give their evidence, or guilty of any contempt to the arbitrator or umpire during the investigation of the reference, shall be subject to the like disadvantages, penalties and punishments by order of the Court on the representation of the arbitrator or umpire as they would incur for the like offences in suits tried before the Court.

(*3*) In this section the expression "processes" includes summonses and commissions for the examination of witnesses and summonses to produce documents.

Power to High Court to make rules.

44. The High Court may make rules consistent with this Act as to—

(*a*) the filing of awards and all proceedings consequent thereon or incidental thereto ;

(*b*) the filing and hearing of special cases and all proceedings consequent thereon or incidental thereto ;

(*c*) the staying of any suit or proceeding in contravention of an arbitration agreement ;

(*d*) the forms to be used for the purposes of this Act ;

(*e*) generally, all proceedings in Court under this Act.

Crown to be bound.

45. The provisions of this Act shall be binding on the Crown.

Application of Act to statutory arbitrations.

46. The provisions of this Act, except subsection (*1*) of section 6 and sections 7, 12 and 37, shall apply to every arbitration under any other enactment for the time being in force, as if the arbitration were pursuant to an arbitration agreement and as if that other enactment were an arbitration agreement, except in so far as this Act is consistent with that other enactment or with any rules made thereunder :

Act to apply to all arbitrations.

47. Subject to the provisions of section 46, and save in so far as is otherwise provided by any law for the time being in force, the provisions of this Act shall apply to all arbitrations and to all proceedings thereunder :

Provided that an arbitration award otherwise obtained may with the consent of all the parties interested be taken into consideration as a compromise or adjustment of a suit by any Court before which the suit is pending.

Saving for pending references.

48. The provisions of this Act shall not apply to any reference pending at the commencement of this Act, to which the law in force immediately before the commencement of this Act shall, notwithstanding any repeal effected by this Act, continue to apply.

Repeals and amendments.

49. (*1*) The enactment specified in the Third Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

(*2*) The enactments specified in the Fourth Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

THE FIRST SCHEDULE.

(*See* section 3.)

IMPLIED CONDITIONS OF ARBITRATION AGREEMENTS.

1. Unless otherwise expressly provided, the reference shall be to a sole arbitrator.

2. If the reference is to an even number of arbitrators, the arbitrators shall appoint an umpire not later than one month from the latest date of their respective appointments.

3. The arbitrators shall make their award within four months after entering on the reference or after having been called upon to act by notice in writing from any party to the arbitration agreement or within such extended time as the Court may allow.

4. If the arbitrators have allowed their time to expire without making an award or have delivered to any party to the arbitration agreement or to the umpire a notice in writing stating that they cannot agree, the umpire shall forthwith enter on the reference in lieu of the arbitrators.

5. The umpire shall make his award within two months of entering on the reference or within such extended time as the Court may allow.

6. The parties to the reference and all persons claiming under them shall, subject to the provisions of any law for the time being in force, submit to be examined by the arbitrators or umpire on oath or affirmation in relation to the matters in difference and shall, subject as aforesaid, produce before the arbitrators or umpire all books, deeds papers, accounts, writings and documents within their possession or power respectively, which may be required or called for, and do all other things which, during the proceedings on the reference, the arbitrators or umpire may require.

7. The award shall be final and binding on the parties and persons claiming under them respectively.

8. The costs of the reference and award shall be in the discretion of the arbitrators or umpire who may direct to, and by whom, and in what manner, such costs or any part thereof shall be paid, and may tax or settle the amount of costs to be so paid or any part thereof and may award costs to be paid as between legal practitioner and client.

THE SECOND SCHEDULE.

(*See* section 41.)

POWERS OF COURT.

1. The preservation, interim custody or sale of any goods which are the subject-matter of the reference.

2. Securing the amount in difference in the reference.

3. The detention, preservation or inspection of any property or thing which is the subject of the reference or as to which any question may arise therein and authorising for any of the aforesaid purposes any person to enter upon or into any land or building in the possession of any party to the reference, or authorising any samples to be taken, or any observation to be made, or experiment to be tried, which may be necessary or expedient for the purpose of obtaining full information or evidence.

4. Interim injunctions or the appointment of a receiver.

5. The appointment of a guardian for a minor or person of unsoundmind for the purposes of arbitration proceedings.

THE THIRD SCHEDULE.

[*See* section 49 (*1*).]

ENACTMENTS REPEALED.

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
1899 ..	IX ..	The Indian Arbitration Act, 1899.	The whole.
1908 ..	V ..	The Code of Civil Procedure, 1908.	Section 89, clauses (*a*) to (*f*) (both inclusive) of subsection (*1*) of section 104 and the Second Schedule.

THE FOURTH SCHEDULE.

[*See* section 49 (*2*).]

ENACTMENTS AMENDED.

Year.	No.	Short title.	Amendments.
1	2	3	4
1863 ..	XX ..	The Religious Endowments Act, 1863.	(*a*) In Section 16— (*i*) for the words and figure "Chapter VI of the Code of Civil Procedure" the words and figures "Chapter IV of the * Arbitration Act, 1940" shall be substituted; (*ii*) for the words and figure "section 312 of the said Code" the words and figure "section 21 of the said Act" shall be substituted. (*b*) In section 17, for the words and figure "section 312 of the said Code of Civil Procedure" the words and figures "section 21 of the * Arbitration Act, 1940" shall be substituted.

THE FOURTH SCHEDULE—CONCLD.

Year.	No.	Short title.	Amendments.
1	2	3	4
1877 ..	I ..	The Specific Relief Act, 1877..	In section 21— (i) for the words and figure "Code of Civil Procedure and the Indian Arbitration Act, 1899" the words and figure " * Arbitration Act, 1940" shall be substituted; (ii) after the words "but if any person who has made such a contract" the words "other than an arbitration agreement to which the provisions of the said Act apply" shall be inserted.
1908 ..	IX ..	The Indian Limitation Act, 1908.	In the First Schedule— (i) for Article 158 the following shall be substituted, namely :— "158. Under the * Arbitration Act, 1940, to set aside an award or to get an award remitted for reconsideration. — Thirty days. — The date of service of the notice of filing of the award." (ii) in Articles 159 and 179, for the words "same Code" in the first column the words and figures "Code of Civil Procedure, 1908" shall be substituted; (iii) for Article 178 the following shall be substituted, namely:— "178. Under the * Arbitration Act, 1940, for the filing in Court of an award. — Ninety days. — The date of service of the notice of the making of the award."
1910 ..	IX ..	The Indian Electricity Act, 1910.	In section 52, for the figure "1899" the figure "1940" shall be substituted.
1913 ..	VII ..	The Indian Companies Act, 1913.	In section 152— (i) for the figure "1899", in both places where it occurs, the figure "1940" shall be substituted; (ii) in subsection (3) the words "other than those restricting the application of the Act in respect of the subject-matter of the arbitration" shall be omitted.

MD. RAFI,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Report of the Select Committee on the Bill to provide for the registration and more effective protection of Trade Marks was presented to the Legislative Assembly on the 6th February, 1940 :—

We, the undersigned, members of the Select Committee to which the Bill to provide for the registration and more effective protection of trade marks was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our report, with the Bill as amended by us annexed thereto.

1. Opinions of the Provincial Governments, commercial bodies, etc., on the proposed legislation for the registration of trade marks in India.
2. Criticisms received on the Bill as introduced in the Legislative Assembly.
3. Report on the Proposal to enact Legislation to Facilitate the Registration of trade marks in India by Mr. R. K. Nehru, I.C.S.

We have made few changes of substance in the Bill. The majority of the alterations made are of a minor character, either for the purpose of correcting printing errors and inaccuracies, or to effect small drafting improvements. Under this category may be cited the change in the short title, the alterations in clauses 4, 6, 9, 11, 13, 15, 16 (3), 25, 27 (2) (*b*) (*ii*), 32, 36 (3), 37, 38 (5), 57 (*a*), and 75 (1) and (2) (now numbered 76).

Clause 1 (*3*).—The alteration here made, in conjunction with that made in clause 85, is designed to secure the result intended by clause 85, namely, that before the provisions of the Act become operative the preliminary work of securing the deposit of trade marks at the Patent Office may be largely carried through.

Clause 8.—The alteration made brings the clause into accord with section 11 of the English Act of 1938, by requiring that the likelihood of deception or confusion should be such as to disentitle the trade mark to protection in a Court of justice.

Clause 14.—We have provided that a statement in writing by the Registrar of the grounds of his decision need only be given if a request is made. We have further required him to record the materials on which his decision is based.

Clause 18.—We have reduced the period during which the registration of a trade mark is effective without renewal from ten years to seven years accompanying the change by a similar change in clause 24.

Clause 20.—The first change made is merely a drafting improvement to secure the effect intended, that the marks should have been in use on the 25th day of February, 1937. The insertion of the words " by such person or a predecessor in title of his " is also in tended to clarify the meaning of the clause.

Clause 27.—The words inserted in sub-clause (1) (*b*) make it clear that the provision applies to patents in force at or granted after the commencement of the operation of the new Act.

Clause 30.—The clause has been redrafted so as to indicate that it is only when an unregistered trade mark is being assigned or transmitted without the goodwill of a business that the three conditions imposed by the clause must be satisfied.

Clause 41 (*4*).—We have made it obligatory on the Registrar, if so requested, to take steps to prevent disclosure of information to rivals of an applicant for registration.

Clause 50.—We have omitted the reference to clause 75 (now 76) which was an obvious drafting oversight.

Clause 63 and 65.—We consider that adequate provision has not been made in the Bill to indicate the powers of the Deputy Registrar. Sub-clause (2) of clause 65 merely indicates that he shall furnish reports to the Registrar on all applications lodged with him. We have accordingly omitted this sub-clause from clause 65, and have made provision in clause 63 for the delegation to the Deputy Registrars of such powers of the Registrar as the Central Government may find it suitable to confer on him.

Clause 66.—We have amended sub-clause (2) so as to make consultation with any Advisory Committee which may be set up mandatory.

Clause 70.—We consider that the principles on which the Registrar awards costs should be laid down by the Central Government. The change here made, read with clause 84 (2) (*b*), secures this object.

Clause 75.—This is a new clause, based on sections 57 and 58 of the English Act of 1938, and analogous to sections 71 and 71-A of the Indian Patents and Designs Act, 1911.

Clause 76 (*formerly 75*).—The first change is of a clarificatory nature. In sub-clause (2) we have inserted a reference to clause 15 which was mistakenly omitted.

Clause 83 (*formerly 82*).—The substitution of the word " section " for the word " Act " is due to the change we have made in clause 1 (3) in consequence of which though sections 1 and 85 come into force at once, the remaining provisions of the Act including this clause will come into force at a subsequent date, thereby in effect extending the period of six months here specified, when the time is reckoned from the commencement of secti ons 1 and 85.

Clause 84 (formerly 83).—The insertion of a new clause (*k*) in sub-clause (2) has been explained in our remarks on clause 70. We considered the desirability of providing specifically that copies of the trade Mark Register should be maintained in each Province but are satisfied that adequate provision in this behalf can be made by rules under the Act.

2. The Bill was published in the *Gazette of India*, dated the 23rd September, 1939.

3. We think that the Bill has not been so altered as to require re-publication, and we recommed that it be passed as now amended.

ZAFRULLA KHAN.
A. RAMASWAMI MUDALIAR.
GHULAM BHIK NAIRANG.
H. A. S. H. ESSAK.
M. A. RAHMAN.
N. SIVA RAJ.
P. N. BANERJEA.
R. D. DALAL.
* C. C. MILLER.
* J. D. BOYLE.
* H. P. MODY.
MOHD. AZHAR ALI.
LAKSHMI KANTA MAITRA.

NEW DELHI,

The 6th February, 1940.

* Subject to a minute of dissent.

MINUTES OF DISSENT.

In our opinion the scope of appeals from the decision of the Registrar to all the High Courts of India is far too wide. A tribunal of experts dealing only with such appeals is the ideal solution but might prove impracticable in a country of the size o India.

For the sake of general convenience we suggest that there should be three appellate Courts, namely, those situated in Calcutta, Bombay, and Madras to hear all appeals from decisions of the Registrar. If more courts are included it is extremely likely to result n a mass of conflicting judgments which will only serve to make more difficult than ver the position of a *bona fide* user and proprietor of a trade mark.

In addition there are other points of detail in the Bill to which we propose to move amendments.

J. D. BOYLE.
C. C. MILLER.

In my opinion, while the Bill has been improved in certain respects in the Select Committee, the procedure with regard to appeals from the decision of the Registrar remains unsatisfactory. If an appeal is to be allowed to all the High Courts in India, a mass of conflicting judgments might result, and I agree with the suggestion made by some of my colleagues in the Select Committee that the right of appeal should be confined to the High Courts in Calcutta, Bombay and Madras.

H. P. MODY.

L. A. BILL NO. 50 OF 1939.

[AS AMENDED BY THE SELECT COMMITTEE.]

(Words underlined or side-lined indicate the amendments suggested by the Committee; asterisks indicate omissions.)

A Bill to provide for the registration and more effective protection of Trade Marks.

WHEREAS it is expedient to provide for the registration and more effective protection of trade marks;

It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Short title extent and commencement. 1. (*1*) This Act may be called the * * Trade Marks Act, 1940.

(2) It extends to the whole of British India.

(3) This section and section 85 shall come into force at once; the remaining provisions of the Act shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint in this behalf.

Definitions.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

(a) "associated trade marks" means trade marks deemed to be, or required to be registered as, associated trade marks under this Act;

(b) "certification trade mark" means a mark adapted in relation to any goods to distinguish in the course of trade goods certified by any person in respect of origin, material, mode of manufacture, quality, accuracy or other characteristic, from goods not so certified and registerable as such under the provisions of Chapter VIII in respect of those goods in the name, as proprietor of the certification trade mark, of that person;

V of 1908.

(c) "District Court" has the meaning assigned to it in the Code of Civil Procedure, 1908;

26 Geo. 5, ch. 2.

(d) "High Court" means a High Court as defined in sub-section (1) of section 219 of the Government of India Act, 1935;

(e) "limitations" (with its grammatical variations) means any limitations of the exclusive right to the use of a trade mark given by the registration of a person as proprietor thereof, including limitations of that right as to mode of use, as to use in relation to goods to be sold or otherwise traded in within British India, or as to use in relation to goods to be exported to any market outside British India;

(f) "mark" includes a device, brand, heading, label, ticket, name, signature, word, letter or numeral or any combination thereof;

(g) "permitted use" means the use of a trade mark by a registered user thereof in relation to goods with which he is connected in the course of trade and in respect of which for the time being the trade mark remains registered and he is registered as a registered user, being use such as to comply with any conditions or restrictions to which his registration is subject;

(h) "prescribed" means prescribed by rules made, in relation to proceedings before a High Court, by such High Court, and in other cases by the Central Government;

(i) "registered" (with its grammatical variations) means registered under this Act;

(j) "registered trade mark" means a trade mark which is actually on the register;

(k) "registered user" means a person who is for the time being registered as such under section 41;

(l) "trade mark" means a mark used or proposed to be used in relation to goods for the purpose of indicating or so as to indicate a connection in the course of trade between the goods and some person having the right, either as proprietor or as registered user, to use the mark whether with or without any indication of the identity of that person;

(m) "transmission" means transmission by operation of law, devolution on the personal representative of a deceased person and any other mode of transfer, not being assignment;

(n) "tribunal" means the Registrar or, as the case may be, the Court before which the proceeding concerned is pending.

(2) Reference in this Act to the use of a mark shall be construed as references to the use of a printed or other visual representation of the mark, and references herein to the use of a mark in relation to goods shall be construed as references to the use thereof upon, or in any other relation whatsoever to, such goods.

Application of other laws not barred.

3. The provisions of this Act shall be in addition to, and not in derogation of the provisions of any other law for the time being in force.

CHAPTER II.

THE REGISTER AND CONDITIONS FOR REGISTRATION.

The register of trade marks.

4. (1) For the purposes of this Act there shall be established at the Patent Office a Trade Mark Registry, and a record called the Register of Trade Marks (in this Act referred to as the register) shall be kept thereat wherein shall be entered all registered trade marks with the names, addresses and descriptions of their proprietors, notifications of assignments and transmissions, the names, addresses and description of registered users, disclaimers, conditions, limitations, and such other matters relating to registered trade marks as may be prescribed, but there shall not be entered in the register any notice of any trust express, implied or constructive, nor shall any such notice be receivable by the Registrar.

(2) Subject to the superintendence and direction of the Central Government, the register shall be kept under the control and management of the Controller of Patents and Designs, who shall for the purposes of this Act be called the Registrar of Trade Marks and is in this Act referred to as the Registrar.

(3) The register shall at all convenient times be open to the inspection of the public, subject to such conditions and restrictions as may be prescribed.

Registration to be in respect of particular goods.

5. (1) A trade mark may be registered only in respect of particular goods or classes of goods.

(2) Any question arising as to the class within which any goods fall shall be determined by the Registrar whose decision in the matter shall be final.

Distinctiveness requisite for registration.

6. (1) A trade mark shall not be registered unless it contains or consists of at least one of the following essential particulars, namely :—

(a) the name of a company, individual, or firm, represented in a special or particular manner ;

(b) the signature of the applicant for registration or some predecessor in his business ;

(c) one or more invented words ;

(d) one or more words having no direct reference to the character or quality of the goods, and not being, according to its ordinary signification, a geographical name or surname or the name of a sect, caste or tribe in India

(e) any other distinctive mark, provided that a name, signature, or any word, other than such as fall within the descriptions in the above clauses shall not be registerable except upon evidence of its distinctiveness.

(2) For the purposes of this section, the expression " distinctive " means adapted, in relation to the goods in respect of which a trade mark is proposed to be registered, to distinguish goods with which the proprietor of the trade mark is or may be connected in the course of trade from goods in the case of which no such connection subsists, either generally or, where the trade mark is proposed to be registered subject to limitations, in relation to use within the extent of the registration.

(3) In determining whether a trade mark is adapted to distinguish as aforesaid, the tribunal may have regard to the extent to which—

(a) the trade mark is inherently so adapted to distinguish, and

(b) by reason of the use of the trade mark or of any other circumstances, the trade mark is in fact so adapted to distinguish :

Provided that in the case of a trade mark which has been continuously used (either by the applicant for registration or by some predecessor in his business, and either in its original form or with additions or alterations not substantially affecting its identity) in relation to the same goods as those in relation to which registration is applied for, during a period from a date prior to the 25th day of February, 1937, to the date of application for registration, the Registrar shall not refuse registration by reason only of the fact that the trade mark is not adapted to distinguish as aforesaid, and may accept evidence of acquired distinctiveness as entitling the trade mark to registration.

Limitation as to colour.

7. (1) A trade mark may be limited wholly or in part to one or more specified colours, and any such limitation shall be taken into consideration by any tribunal having to decide on the distinctive character of the trade mark

(2) So far as a trade mark is registered without limitation of colour it shall be deemed to be registered for all colours.

Prohibition of registration of certain matter.

8. No trade mark nor part of a trade mark shall be registered which consists of, or contains, any scandalous design, or any matter the use of which would*—

(a) by reason of its being likely to deceive or cause confusion or otherwise, be disentitled to protection in a Court of justice ; or

(b) be likely to hurt the religious susceptibilities of any class of His Majesty's subjects ; or

(c) be contrary to any law for the time being in force or to morality.

Use of names of chemical elements barred.

No word which is the commonly used and accepted name of any single chemical element or single chemical compound (as distinguished from a mixture) shall be registered as a trade mark in respect of a chemical substance or preparation, and any such registration shall, notwithstanding anything in section 24, be deemed for the purposes of section 46 to be an entry made in the register without sufficient cause or an entry wrongly remaining on the register, as the circumstances may require :

Provided that this section shall not apply to a word which is used to denote only a brand or make of the element or compound as made by the proprietor or a registered user of the trade mark, as distinguished from the element or compound as made by others, and in association with a suitable name or description open to the public use.

Prohibition of registration of identical or similar trade mark.

10 (1) Save as provided in sub-section ( ), no trade mark shall be registered in respect of any goods or description of goods which is identical with a trade mark belonging to a different proprietor and already on the register in respect of the same goods or description of goods, or which so nearly resembles such trade mark as to be likely to deceive or cause confusion.

(2) In case of honest concurrent use or of other special circumstances which, in the opinion of the Registrar make it proper so to do he may permit the registration by more than one proprietor of trade marks which are identical or nearly resemble each other in respect of the same goods or description of goods, subject to such conditions and limitations, if any, as the Registrar may think fit to impose.

(3) Where separate applications are made by different persons to be registered as proprietors respectively of trade marks which are identical or nearly resemble each other, in respect of the same goods or description of goods, the Registrar may refuse to register any of hem until their rights have been determined by a competent Court.

Registration of parts of trade marks and of trade marks as a series.

11. (*1*) Where the proprietor of a trade mark claims to be entitled to the exclusive use of any part thereof separately, he may apply to register the whole and the part as separate trade marks.

(*2*) Each such separate trade mark shall satisfy all the conditions applying to, and have all the incidents of, an independent trade mark.

(*3*) Where a person claiming to be the proprietor of several trade marks in respect of the same goods or description of goods which, while resembling each other in the material particulars thereof, yet differ in respect of—

(*a*) statements of the goods in relation to which they are respectively used or proposed to be used ; or

(*b*) statements of number, price, quality, or names of places ; or

(*c*) other matter of a non-distinctive character which does not substantially affect the identity of the trade mark ; or

(*d*) colour ;

seeks to register those trade marks, they may be registered as a series in one registration.

Associated trade marks.

12. (*1*) Where a trade mark which is registered, or is the subject of an application for registration, in respect of any goods is identical with another trade mark which is registered, or is the subject of an application for registration, in the name of the same proprietor in respect of the same goods or description of goods, or so nearly resembles it as to be likely to deceive or cause confusion if used by a person other than the proprietor, the Registrar may at any time require that the trade marks shall be entered on the register as associated trade marks.

(*2*) Where a trade mark and any part thereof are, in accordance with the provisions of sub-section (*1*) of section 11, registered as separate trade marks in the name of the same proprietor, they shall be deemed to be, and shall be registered as, associated trade marks.

(*3*) All trade marks registered in accordance with the provisions of sub-section (*3*) of section 11 as a series in one registration shall be deemed to be, and shall be registered as, associated trade marks.

(*4*) On application made in the prescribed manner by the registered proprietor of two or more trade marks registered as associated trade marks, the Registrar may dissolve the association as respects any of them if he is satisfied that there would be no likelihood of deception or confusion being caused if that trade mark were used by any other person in relation to any of the goods in respect of which it is registered, and may amend the register accordingly.

Registration subject to disclaimer.

13. If a trade mark contains—

(*a*) any part not separately registered as a trade mark in the name of the proprietor, or for the separate registration of which no application has been made, or

(*b*) any matter common to the trade, or otherwise of a non-distinctive charater.

the tribunal, in deciding whether the trade mark shall be entered or shall remain on the register, may require, as a condition of its being on the register, that the proprietor shall either disclaim any right to the exclusive use of such part or of all or any portion of such matter, as the case may be, to the exclusive use of which the tribunal holds him not to be entitled, or make such other disclaimer as the tribunal may consider necessary for the purpose of defining the rights of the proprietor under the registration :

Provided that no disclaimer shall affect any rights of the proprietor of a trade mark except such as arise out of the registration of the trade mark in respect of which the disclaimer is made.

CHAPTER III.

PROCEDURE FOR, AND DURATION OF, REGISTRATION.

Application for registration.

14. (*1*) Any person claiming to be the proprietor of a trade mark used or proposed to be used by him who is desirous of registering it shall apply in writing to the Registrar in the prescribed manner, and subject to the provisions of this Act, the Registrar may refuse the application or may accept it absolutely or subject to such amendments, modifications, conditions or limitations, if any, as he may think fit.

(*2*) In the case of a refusal or conditional acceptance the Registrar shall, if required by the applicant, state in writing the grounds of his decision and the materials used by him in arriving thereat.

(*3*) The tribunal may at any time, whether before or after acceptance, correct any error in or in connection with the application, or may permit the applicant to amend his application upon such terms as it may think fit.

Opposition to registration.

15. (*1*) When an application for registration of a trade mark has been accepted, whether absolutely or subject to conditions or limitations, the Registrar shall, as soon as may be after acceptance, cause the application as accepted, together with the conditions and limitations, if any, subject to which it has been accepted, to be advertised in the prescribed manner :

Provided that the Registrar may cause an application to be advertised before acceptance if it relates to a trade mark to which clause (*e*) of subsection (*1*) of section 6 applies, or in any other case where it appears to him that it is expedient by reason of any exceptional circumstances so to do, and where an application has been so advertised the Registrar may, if he thinks fit, advertise it again when it has been accepted, but shall not be bound so to do.

(*2*) Any person may, within the prescribed time from the date of the advertisement of an application, give notice in writing in the prescribed manner to the Registrar of opposition to the registration.

(*3*) The Registrar shall serve in the prescribed manner a copy of the notice on the applicant, and within the prescribed time the applicant shall send to the Registrar, in the prescribed manner, a counter-statement of the grounds on which he relies for his application, and, if he does not do so, he shall be deemed to have abandoned his application.

(*4*) If the applicant sends such counter-statement, the Registrar shall serve in the prescribed manner a copy thereof on the persons giving notice of opposition, and shall, after hearing the parties, if so required, and considering the evidence, decide whether, and subject to what conditions or limitations, if any, registration is to be permitted.

(*5*) If a person giving notice of opposition or an applicant sending a counter-statement after receipt of a copy of such notice, or an appellant against any order of the Registrar under section 14 or this section, neither resides nor carries on business in British India, the tribunal may require him to give security for costs of the proceedings before it, and in default of such security being duly given may treat the opposition or application or appeal, as the case may be, as abandoned.

Registration.

16. (*1*) When an application for registration of a trade mark has been accepted and either has not been opposed

and the time for notice of opposition has expired, or having been opposed, has been decided in favour of the applicant, the Registrar shall, unless the application has been accepted in error, or unless the Central Government otherwise directs, register the said trade mark, and the trade mark, when registered, shall be registered as of the date of the making of the said application, and that date shall, subject to any directions made under section 83 applicable to such trade mark, be deemed for the purposes of this Act to be the date of registration.

(2) On the registration of a trade mark the Registrar shall issue to the applicant a certificate in the prescribed form of the registration thereof sealed with the seal of the Patent Office.

(3) Where registration of a trade mark is not completed within twelve months from the date of the application by reason of default on the part of the applicant, the Registrar may, after giving notice to the applicant in the prescribed manner, treat the application as abandoned unless it is completed within the time specified in that behalf in the notice.

Jointly owned trade marks.

17. (1) Save as provided in subsection (2), nothing in this Act shall authorise the registration of two or more persons who use a trade mark independently, or propose so to use it, as joint proprietors thereof.

(2) Where the relations between two or more persons interested in a trade mark are such that no one of them is entitled as between himself and the other or others of them to use it except—

(a) on behalf of both or all of them, or

(b) in relation to an article with which both or all of them are connected in the course of trade,

those persons may be registered as joint proprietors of the trade mark, and this Act shall have effect in relation to any rights to the use of the trade mark vested in those persons as if those rights had been vested in a single person.

Duration and renewal of registration.

18. (1) The registration of a trade mark shall be for a period of seven years, but may be renewed from time to time in accordance with the provisions of this section.

(2) The Registrar shall, on application made by the registered proprietor of a trade mark in the prescribed manner and within the prescribed period, renew the registration of the trade mark for a period of fifteen years from the date of expiration of the original registration or of the last renewal of registration, as the case may be (which date is in this section referred to as "the expiration of the last registration").

(3) At the prescribed time before the expiration of the last registration of a trade mark, the Registrar shall send notice in the prescribed manner to the registered proprietor of the date of expiration and the conditions as to payment of fees and otherwise upon which a renewal of registration may be obtained, and if at the expiration of the time prescribed in that behalf those conditions have not been duly complied with the Registrar may remove the trade mark from the register, subject to such conditions (if any) as to its restoration to the register as may be prescribed.

Effect of removal from register for failure to pay fee for renewal.

19. Where a trade mark has been removed from the register for failure to pay the fee for renewal, it shall nevertheless, for the purpose of any application for the registration of another trade mark during one year next after the date of the removal, be deemed to be a trade mark already on the register, unless the tribunal is satisfied either—

(a) that there has been no *bona fide* trade use of the trade mark which has been removed during the two years immediately preceding its removal; or

(b) that no deception or confusion would be likely to arise from the use of the trade mark which is the subject of the application for registration by reason of any previous use of the trade mark which has been removed.

CHAPTER IV.

EFFECT OF REGISTRATION.

No action for infringement of unregistered trade mark.

20. (1) No person shall be entitled to institute any proceeding to prevent, or to recover damages for, the infringement of an unregistered trade mark unless such trade mark has been continuously in use since before the 25th day of February, 1937, by such person or by a predecessor in title of his and unless an application for its registration, made within five years from the commencement of this Act, has been refused; and the Registrar shall, on application in the prescribed manner, grant a certificate that such application has been refused.

(2) Nothing in this Act shall be deemed to affect rights of action against any person for passing off goods as the goods of another person or the remedies in respect thereof.

Right conferred by registration.

21. Subject to the provisions of sections 22, 25 and 26, the registration of a person in the register as proprietor of a trade mark in respect of any goods shall, if valid, give to that person the exclusive right to the use of the trade mark in relation to those goods and, without prejudice to the generality of the foregoing provision, that right shall be deemed to be infringed by any person who, not being the proprietor of the trade mark or a registered user thereof using by way of the permitted use, uses a mark identical with it or so nearly resembling it as to be likely to deceive or cause confusion, in the course of trade, in relation to any goods in respect of which it is registered, and in such manner as to render the use of the mark likely to be taken either—

(a) as being use as a trade mark; or

(b) to import a reference to some person having the right either as a proprietor or as registered user to use the trade mark or to goods with which such a person as aforesaid is connected in the course of trade.

No infringement in certain circumstances

22. (1) The right to the use of a trade mark given under section 21 by registration shall be subject to any conditions or limitations entered on the register, and shall not be deemed to be infringed by the use of any such mark as aforesaid in any mode, in relation to goods to be sold or otherwise traded in, in any place, or in relation to goods to be exported to any market, or in any other circumstances, to which, having regard to any such limitations, the registration does not extend.

(2) The said right to the use of a trade mark shall not be deemed to be infringed by the use of any such mark as aforesaid by any person—

(a) in relation to goods connected in the course of trade with the proprietor or a registered user of the trade mark if, as to those goods or a bulk of which they form part, the proprietor or the registered user conforming to the permitted use has applied the trade mark and has not subsequently removed or obliterated it, or has at any time expressly or impliedly consented to the use of the trade mark; or

(b) in relation to goods adapted to form part of, or to be accessory to, other goods in relation to which the trade mark has been used without infringement of the right given as aforesaid or might for the time being be so used, if the use of the mark is reasonably necessary in order to indicate that the goods are so adapted and neither the purpose nor the effect of the use of the mark is to indicate otherwise than in accordance with the fact a connection in the course of trade between any person and the goods.

(3) The use of a registered trade mark, being one of two or more registered trade marks which are identical or nearly resemble each other, in exercise of the right to the use of that trade mark given by registration as aforesaid, shall not be deemed to be an infringement of the right so given to the use of any other of those trade marks.

Registration to be *prima facie* evidence of validity.

23. In all legal proceedings relating to a registered trade mark, the fact that a person is registered as proprietor thereof shall be *prima facie* evidence of the validity of the original registration of the trade mark and of all subsequent assignments and transmissions thereof.

Registra'ion to be conclusive as to validity after seven years.

24. In all legal proceedings relating to a registered trade mark, the original registration of the trade mark shall after the expiration of seven years from the date of such original registraion be taken to be valid in all respects unless such registration wa obtained by fraud, or unless the trade mark offends against the provisions of section 8.

Saving for vested rights.

25. Nothing in this Act shall entitle the proprietor or a registered user of a registered trade mark to interfere with or restrain the use by any person of a trade mark identical with or nearly resembling it in relation to goods in relation to which that person or a predecessor in title of his has continuously used that trade mark from a date prior—

(a) to the use of the first-mentioned trade mark in relation to those goods by the proprietor or a predecessor in title of his, or

(b) to the registration of the fi st-mentioned trade mark in respect of those goods in the name of the proprietor or a predecessor in title of his,

whichever is the earlier, or to object (on such use being proved) to registration of that identical or nearly resembling trade mark in respect of those goods under subsection (2) of section 10.

Saving for use of name address, or description of goods.

26. No registration of a trade mark shall interfere with any *bona fide* use by a person of his own name or that of his place of business, or of the name, or of the name of the place of business, of any of his predecessors in business, or the use by any person of any *bona fide* description of the character or quality of his goods, not being a description that would be likely to be taken as importing any such reference as is mentioned in clause (b) of section 21 or in clause (b) of section 57.

Words used as name or description of an article or substance.

27. (1) The registration of a trade mark shall not be deemed to have become invalid by reason only of any use after the date of the registration of any words which the trade mark contains or of which it consists as the name or description of an article or substance :

Provided that, if it is proved either—

(a) that there is a well-known and established use of the said words as the name or description of the article or substance by a person or persons carrying on a trade therein, not being use in relation to goods connected in the course of trade with the proprietor or a registered user of the trade mark or (in the case of a certification trade mark) goods certified by the proprietor ; or

(b) that the article or substance has been manufactured under a patent in force at or granted after the commencement of this section, that a period of two years or more after the cesser of the patent has elapsed, and that the said words are the only practicable name or description of the article or substance,—

the provisions of subsection (2) shall apply.

(2) Where the facts mentioned in clause (*a*) or clause (*b*) of the proviso to subsection (*1*) are proved with respect to any words, then—

(*a*) for the purposes of any proceedings under section 46—

(*i*) if the trade mark consists solely of such words, the registration of the trade mark, so far as regards registration in respect of the article or substance in question or of any goods of the same description, shall be deemed to be an entry wrongly remaining on the register;

(*ii*) if the trade mark contains such words and other matter, the tribunal, in deciding whether the trade mark shall remain on the register, so far as regards registration in respect of the article or substance in question and of any goods of the same description, may, in case of a decision in favour of its remaining on the register, require as a condition thereof that the proprietor shall disclaim any right to the exclusive use in relation to that article or substance and any goods of the same description, of such words, provided that no disclaimer shall affect any rights of the proprietor of a trade mark except such as arise out of the registration of the trade mark in respect of which the disclaimer is made;

(*b*) for the purposes of any other legal proceedings relating to the trade mark,—

(*i*) if the trade mark consists solely of such words, all rights of the proprietor under this Act or any other law to the exclusive use of the trade mark in relation to the article or substance in question or to any goods of the same description, or

(*ii*) if the trade mark contains such words and other matter, all such rights of the proprietor to the exclusive use of such words, in such relation as aforesaid,

shall be deemed to have ceased on the date at which the use mentioned in clause (*a*) of the proviso to subsection (*1*) first became well-known and established, or at the expiration of the period of two years mentioned in clause (*b*) of the said proviso.

CHAPTER V.

ASSIGNMENT AND TRANSMISSION.

28. The person for the time being entered in the register as proprietor of a trade mark shall, subject to the provisions of this Act and to any rights appearing from the register to be vested in any other person, have power to assign the trade mark, and to give effectual receipts for any consideration for such assignment. Power of registered proprietor to assign and give receipts.

29. Notwithstanding anything in any other law to the contrary, a registered trade mark shall, subject to the provisions of this Chapter, be assignable and transmissible whether in connection with the goodwill of a business or not, and in respect either of all of the goods in respect of which it is registered or of some only of those goods. Assignability of registered trade marks.

30. An unregistered trade mark shall be assignable and transmissible whether in connection with the goodwill of a business or not: Assignability of unregistered trade marks.

Provided that, except in connection with the goodwill of a business, assignment or transmission shall be permissible only if—

(*a*) at the time of assignment or transmission of the unregistered trade mark it is used in the same business as a registered trade mark, and

(b) the registered trade mark is assigned or transmitted at the same time and to the same person as the unregistered trade mark, and

(c) the unregistered trade mark relates* to goods in respect of which the registered trade mark is assigned or transmitted.

Restrictions on assignment or transmission where multiple exclusive rights would be created.

31. (1) Notwithstanding anything in sections 29 and 30, a trade mark shall not be assignable and transmissible in a case in which as a result of the assignment or transmission there would in the circumstances subsist, whether under this Act or any other law, exclusive rights in more than one of the persons concerned to the use, in relation to the same goods or description of goods, of trade marks nearly resembling each other or of identical trade marks, if, having regard to the similarity of the goods and of the trade marks, the use of the trade marks in exercise of those rights would be likely to deceive or cause confusion :

Provided that an assignment or transmission shall not be deemed to be invalid under this subsection if the exclusive rights subsisting as a result thereof in the persons concerned respectively are, having regard to limitations imposed thereon, such as not to be exercisable by two or more of those persons in relation to goods to be sold, or otherwise traded in, within British India (otherwise than for export therefrom), or in relation to goods to be exported to the same market outside British India.

(2) The proprietor of a registered trade mark who proposes to assign it may submit to the Registrar in the prescribed manner a statement of case setting out the circumstances and the Registrar may issue to him a certificate stating whether, having regard to the similarity of the goods and of the trade marks referred to in the case, the proposed assignment would or would not be invalid under subsection (1), and a certificate so issued shall, subject to appeal and unless it is shown that the certificate was obtained by fraud or misrepresentation, be conclusive as to the validity or invalidity under subsection (1) of the assignment in so far as such validity or invalidity depends upon the facts set out in the case, but, as regards a certificate in favour of validity, only if application for the registration under section 35 of the title of the person becoming entitled is made within six months from the date on which the certificate is issued.

Restrictions on assignment or transmission when exclusive rights would be created in different parts of British India.

32. Notwithstanding anything in sections 29 and 30, a trade mark shall not be assignable or transmissible in a case in which as a result of the assignment or transmission there would in the circumstances subsist, whether under this Act or any other law, an exclusive right in one of the persons concerned to the use of the trade mark limited to use in relation to goods to be sold, or otherwise traded in, in any place in British India and an exclusive right in another of these persons to the use of a trade mark nearly resembling the first-mentioned trade mark or of an identical trade mark in relation to the same goods or description of goods limited to use in relation to goods to be sold, or otherwise traded in, in any other place in British India :

Provided that in any such case, on application in the prescribed manner by the proprietor of a trade mark who proposes to assign it, or by a person who claims that a registered trade mark has been transmitted to him or to a predecessor in title of his since the commencement of this Act, the Registrar, if he is satisfied that in all the circumstances the use of the trade mark in exercise of the said rights would not be contrary to the public interest, may approve the assignment or transmission, and an assignment or transmission so approved shall not, unless it is shown that the approval was obtained by fraud or misrepresentation, be deemed to be invalid under this section or section 31 if application for the registration under section 35 of the

title of the person becoming entitled is made within six months from the date on which the approval is given or, in the case of a transmission, was made before that date.

33. Where an assignment in respect of any goods of a trade mark which is at the time of the assignment used in a business in those goods, is made after the commencement of this Act otherwise than in connection with the goodwill of that business, the assignment shall not take effect unless the assignee, not later than the expiration of six months from the date on which the assignment is made or within such extended period, if any, as the Registrar may allow, applies to the Registrar for directions with respect to the advertesement of the assignment, and advertises it in such form and manner and within such period as the Registrar may direct.

Conditions for assignment otherwise than in connection with the good will of a business.

34. (*1*) A certification trade mark shall not be assignable or transmissible otherwise than with the consent of the Central Government, for which application shall be made in writing in the prescribed manner through the Registrar.

Conditions for assignment and transmission of certification trade marks and associated trade marks.

(*2*) Associated trade marks shall be assignable and transmissible only as a whole and not separately.

35. (*1*) Where a person becomes entitled by assignment or transmission to a registered trade mark, he shall apply in the prescribed manner to the Registrar to register his title, and the Registrar shall on receipt of the application and on proof of title to his satisfaction, register him as the proprietor of the trade mark in respect of the goods in respect of which the assignment or transmission has effect, and shall cause particulars of the assignment or transmission to be entered on the register.

Registration of assignments and transmissions.

(*2*) Except for the purposes of an appeal against a decision of the Registrar under subsection (*1*) or of an application under section 46, a document or instrument in respect of which no entry has been made in the register in accordance with subsection ( ) shall not be admitted in evidence before any tribunal in proof of the title to a trade mark unless the tribunal otherwise directs.

CHAPTER VI

USE OF TRADE MARKS AND REGISTERED USERS.

36. (*1*) No application for the registration of a trade mark in respect of any goods shall be refused, nor shall permission for such registration be withheld, on the ground only that it appears that the applicant does not use or propose to use the trade mark, if the Registrar is satisfied that a company is about to be formed and registered under the Indian Companies Act, 1913, and that the applicant intends to assign the trade mark to that company with a view to the use thereof in relation to those goods by the company.

Proposed use of trade mark by company to be formed.

VII of 1913.

(*2*) The tribunal may, in a case to which subsection (*1*) applies, require the applicant to give security for the costs of any proceedings relative to any opposition or appeal, and in default of such security being duly given may treat the application as abandoned.

(*3*) Where in a case to which subsection (*1*) applies, a trade mark in respect of any goods is registered in the name of an applicant who relies on intention to assign to a company, then, unless within such period as may be prescribed, or within such further period not exceeding six months as the Registrar may, on application being made to him in the prescribed manner, allow, the company has been registered as the proprietor of the trade mark in respect of those goods, the registration shall cease to have effect in respect thereof at the expiration of that period, and the Registrar shall amend the register accordingly.

Removal from register and imposition of limitations on ground of non-use.

37. (*1*) Subject to the provisions of section 38, a registered trade mark may be taken off the register in respect of any of the goods in respect of which it is registered on application in the prescribed manner by any person aggrieved to a High Court or to the Registrar, on the ground either—

(*a*) that the trade mark was registered without any *bona fide* intention on the part of the applicant for registration that it should be used in relation to those goods by him or, in a case to which the provisions of section 36 apply, by the company concerned, and that there has in fact been no *bona fide* use of the trade mark in rlation to those goods by any proprietor thereof for the time being up to a date one month before the date of the application ;

or

(*b*) that up to a date one month before the date of the application, a continuous period of five years or longer elapsed during which the trade mark was registered and during which these was no *bona fide* use thereof in relation to those goods by any proprietor thereof for the time being :

Provided that, except where the applicant has been permitted under subsection (*2*) of section 10 to register an identical or nearly resembling trade mark in respect of the goods in question or where the tribunal is of opinion that he might properly be permitted so to register such a trade mark, the tribunal may refuse an application made under clause (*a*) or clause (*b*) in relation to any goods, if it is shown that there has been, before the relevant date or during the relevant period, as the case may be, *bona fide* use of the trade mark by any proprietor thereof for the time being in relation to goods of the same description, being goods in respect of which the trade mark is registered.

(*2*) Where in relation to any goods in respect of which a trade mark is registered—

(*a*) the circumstances referred to in clause (*b*) of sub-section (*1*) are shown to exist so far as regards non-use of the trade mark in relation to goods to be sold, or otherwise traded in, in a particular place in British India (otherwise than for export from British India), or in relation to goods to be exported to a particular market outside British India, and

(*b*) a person has been permitted under subsection (*2*) of section 10 to register an identical or nearly resembling trade mark in respect of those goods under a registration extending to use in relation to goods to be so sold, or otherwise traded in, or in relation to goods to be so exported, or the tribunal is of opinion that he might properly be permitted so to register such a trade mark,

on application by that person in the prescribed manner to a High Court or to the Registrar, the tribunal may impose on the registration of the first-mentioned trade mark such limitations as it thinks proper for securing that that registration shall cease to extend to such use.

(*3*) An applicant shall not be entitled to rely for the purpose of clause (*b*) of sub section (*1*) or of sub section (*2*) on any non-use of a trade mark which is shown to have been due to special circumstances in the trade and not to any intention to abandon or not to use the trade mark in relation to the goods to which the application relates.

Defensive registration of well-known trade marks.

38. (*1*) Where a trade mark consisting of any invented word has become so well-known as respects any goods in relation to which it is registered and has been used, that the use thereof in relation to other goods would be likely to be taken as indicating a connection in the course of trade between those goods and a person entitled to

use the trade mark in relation to the first-mentioned goods, then, notwithstanding that the proprietor registered in respect of the first-mentioned goods does not use or propose to use the trade mark in relation to those other goods and notwithstanding anything in section 37, the trade mark may on application in the prescribed manner by such proprietor be registered in his name in respect of those other goods as a defensive trade mark and, while so registered, shall not be liable to be taken off the register in respect of those goods under the said section.

(*2*) The registered proprietor of a trade mark may apply for the registration thereof in respect of any goods as a defensive trade mark notwithstanding that it is already registered in his name in respect of those goods otherwise than as a defensive trade mark, or may apply for the registration thereof in respect of any goods otherwise than as a defensive trade mark notwithstanding that it is already registered in his name in respect of those goods as a defensive trade mark, in lieu in each case of the existing registration.

(*3*) A trade mark registered as a defensive trade mark and that trade mark as otherwise registered in the name of the same proprietor shall, notwithstanding that the respective registrations are in respect of different goods, be deemed to be, and shall be registered as, associated trade marks.

(*4*) On application in the prescribed manner by any person aggrieved to a High Court or to the Registrar, the registration of a trade mark as a defensive trade mark may be cancelled on the ground that the requirements of sub-section (*1*) are no longer satisfied in respect of any goods in relation to which the trade mark is registered in the name of the same proprietor otherwise than as a defensive trade mark, or may be cancelled as respects any goods in relation to which it is registered as a defensive trade mark on the ground that there is no longer any likelihood that the use of the trade mark in relation to those goods would be taken as giving the indication mentioned in subsection (*1*).

(*5*) The Registrar may at any time cancel the registration as a defensive trade mark of a trade mark of which there is no longer any registration in the name of the same proprietor* otherwise than as a defensive trade mark.

(*6*) Except as otherwise expressly provided in this section, the provisions of this Act shall apply in respect of the registration of trade marks as defensive trade marks and of trade marks so registered as they apply in other cases.

39. (*1*) A person other than the proprietor of a trade mark may be registered as a registered user thereof in respect of all or any of the goods in respect of which it is registered (otherwise than as a defensive trade mark) and either with or without conditions or restrictions. **Registered users.**

(*2*) The permitted use of a trade mark shall be deemed to be use by the proprietor thereof, and shall be deemed not to be use by a person other than the proprietor, for any purpose for which such use is material under this Act or any other law.

40. (*1*) Subject to any agreement subsisting between the parties, a registered user of a trade mark shall be entitled to call upon the proprietor thereof to take proceedings to prevent infringement thereof, and if the proprietor refuses or neglects to do so within three months after being so called upon, the registered user may institute proceedings for infringement in his own name as if he were the proprietor, making the proprietor a defendant. **Power of registered user to take proceedings against infringement.**

(*2*) Notwithstanding anything contained in any other law, a proprietor so added as defendant shall not be liable for any costs unless he enters an appearance and takes part in the proceedings.

41. (*1*) Where it is proposed that a person should be registered as a registered user of a trade mark, the proprietor and the proposed registered user shall make application in writing to the Registrar in the prescribed manner accompanied by an affidavit made by the **Application for registration as registered user.**

proprietor, or by some person authorised to the satisfaction of the Registrar to act on his behalf,—

(a) giving particulars of the relationship, existing or proposed, between the proprietor and the proposed registered user, including particulars showing the degree of control by the proprietor over the permitted use which their rela ionship will confer and whether it is a term of their relationship that the proposed registered user shall be the sole registered user or that there shall be any other restriction as to persons for whose registration as registered users application may be made ;

(b) stating the goods in respect of which registration is proposed ;

(c) stating any conditions or restrictions proposed with respect to the characteristics of the goods, to the mode or place of permitted use, or to any other matter ;

(d) stating whether the permitted use is to be for a period or without limit of period, and, if for a period, the duration thereof ;

and by such further documents, information or evidence as may be required by the Registrar or as may be prescribed.

(2) When the requirements of sub-section (1) have been complied with, if the Registrar is satisfied that in all the circumstances the use of the trade mark in respect of the proposed goods or any of them by the proposed registered user subject to any conditions or restrictions which the Registrar may think proper, would not be contrary to the public interest, the Registrar may register, subject as aforesaid, the proposed registered user as a registered user in respect of the goods as to which he is so satisfied.

(3) The Registrar shall refuse an application under this section if it appears to him that the grant thereof would tend to facilitate trafficking in a trade mark.

(4) The Registrar shall, if so requested by an applicant, take steps for securing that information given for the purposes of an application under this section (other than matter entered in the register) is not disclosed to rivals in trade.

(5) The Registrar shall issue notice in the prescribed manner—

(a) of the registration of a person as a registered user, to any other registered user of the trade mark ;

(b) of an application under section 42, to the registered proprietor, and each registered user, (not being the applicant) of the trade mark.

Power to Registrar to vary or cancel registration as registered user.

42. Without prejudice to the provisions of section 46, the registration of a person as a registered user—

(a) may be varied by the Registrar as regards the goods in respect of which, or any conditions or restrictions subject to which, it has effect, on the application in writing in the prescribed manner of the registered proprietor of the trade mark ;

(b) may be cancelled by the Registrar on the application in writing in the prescribed manner of the registered proprietor or of the registered user or of any other registered user of the trade mark ;

(c) may be cancelled by the Registrar on the application in writing in the prescribed manner of any person on any of the following grounds, namely :—

(i) that the registered user has used the trade mark otherwise than by way of the permitted use, or in such a way as to cause or to be likely to cause, deception or confusion ;

(*ii*) that the proprietor or the registered user misrepresented, or failed to disclose, some fact material to the application for the registration, or that the circumstances have materially changed since the date of the registration ;

(*iii*) that the registration ought not to have been effected having regard to rights vested in the applicant by virtue of a contract in the performance of which he is interested ;

(*d*) may be cancelled by the Registrar in respect of any goods in relation to which the trade mark is no longer registered.

43. Nothing in this Act shall confer on a registered user of a trade mark any assignable or transmissible right to the use thereof. **Registered user not to have right of assignment or transmission.**

44. (*1*) Where under the provisions of this Act use of a registered trade mark is required to be proved for any purpose, the tribunal may, if and so far as it shall think right, accept use of a registered associated trade mark, or of the trade mark with additions or alterations not substantially affecting its identity, as an equivalent for the use required to be proved. **Use of one of associated or substantially identical trade marks equivalent to use of another.**

(*2*) The use of the whole of a registered trade mark shall for the purposes of this Act be deemed to be also a use of any trade mark being a part thereof and registered in accordance with sub-section (*1*) of section 11 in the name of the same proprietor.

45. (*1*) The application in British India of a trade mark to goods to be exported from British India, and any other act done in British India in relation to goods to be so exported which, if done in relation to goods to be sold or otherwise traded in within British India would constitute use of a trade mark therein, shall be deemed to constitute use of the trade mark in relation to those goods for any purpose for which such use is material under this Act or any other law. **Use of trade mark for export trade, and use when form of trade connection changes.**

(*2*) The use of a registered trade mark in relation to goods between which and the person using the mark any form of connection in the course of trade subsists shall not be deemed to be likely to cause deception or confusion on the ground only that the mark has been or is used in relation to goods between which and the person using the mark or any predecessor in his business different form of connection in the course of trade subsisted or subsists.

CHAPTER VII.

RECTIFICATION AND CORRECTION OF THE REGISTER.

46. (*1*) On application in the prescribed manner by any person aggrieved to a High Court or to the Registrar, the tribunal may make such order as it may think fit for cancelling or varying the registration of a trade mark on the ground of any contravention of, or failure to observe a condition entered on the register in relation thereto. **Power to cancel or vary registration and to rectify the register.**

(*2*) Any person aggrieved by the absence or omission from the register of any entry, or by any entry made in the register without sufficient cause, or by any entry wrongly remaining on the register, or by any error or defect in any entry in the register, may apply in the prescribed manner to a High Court or to the Registrar, and the tribunal may make such order for making, expunging or varying the entry as it may think fit.

(*3*) The tribunal may in any proceeding under this section decide any question that it may be necessary or expedient to decide in connection with the rectification of the register.

(4) A High Court or the Registrar, of its or his own motion, may, after giving notice in the prescribed manner, to the parties concerned and after giving them an opportunity of being heard, make any order referred to in sub-section (1) or sub-section (2).

(5) Any order of the Court rectifying the register shall direct that notice of the rectification shall be served upon the Registrar in the prescribed manner who shall upon receipt of such notice rectify the register accordingly.

Correction of register.

47. (1) The Registrar may, on application made in the prescribed manner by the registered proprietor, —

(a) correct any error in the name, address or description of the registered proprietor of a trade mark;

(b) enter any change in the name, address or description of the person who is registered as proprietor of a trade mark;

(c) cancel the entry of a trade mark on the register;

(d) strike out any goods or classes of goods from those in respect of which a trade mark is registered;

(e) enter a disclaimer or memorandum relating to a trade mark which does not in any way extend the rights given by the existing registration of the trade mark.

(2) The Registrar may, on application made in the prescribed manner by a registered user of a trade mark, correct any error, or enter any change, in the name, address or description of the registered user.

Alteration of registered trade mark.

48. (1) The registered proprietor of a trade mark may apply in the prescribed manner to the Registrar for leave to add to or alter the trade mark in any manner not substantially affecting the identity thereof, and the Registrar may refuse leave or may grant it on such terms and subject to such limitations as he may think fit.

(2) The Registrar may cause an application under this section to be advertised in the prescribed manner in any case where it appears to him that it is expedient so to do, and where he does so, if within the prescribed time from the date of the advertisement any person gives notice to the Registrer in the prescribed manner of opposition to the application, the Registrar shall, after hearing the parties if so required, decide the matter

(3) Where leave is granted under this section, the trade mark as altered shall be advertised in the prescribed manner, unless the application has already been advertised under sub-section (2).

Adaptation of entries in register to amended or substituted classification of goods.

49. (1) The Registrar shall not, in exercise of any power conferred on him under clause (a) of sub-section (2) of section 84 make any amendment of the register which would have the effect of adding any goods or classes of goods to those in respect of which a trade mark is registered (whether in one or more classes) immediately before the amendment is to be made, or of antedating the registration of a trade mark in respect of any goods:

Provided that this sub-section shall not apply when the Registrar is satisfied that compliance therewith would involve undue complexity and that the addition or antedating, as the case may be, would not affect any substantial quantity of goods and would not substantially prejudice the rights of any person.

(2) A proposal so to amend the register shall be notified to the registered proprietor of the trade mark affected and advertised in the prescribed manner, and may be opposed before the Registrar by any person aggrieved on the ground that the proposed amendment contravenes the provisions of sub-section (1).

CHAPTER VIII.

CERTIFICATION TRADE MARKS.

Provisions of this Act applicable to certification trade marks.

50. Subject to the provisions of this Chapter, the other provisions of this Act, except sections, 6, 21, 22, 31, 32, 33, 36, 37, 38, 39, 40, 41, 42 and 43 ** and sub-section (2) of section 45 shall apply to certification trade marks as they apply to trade marks.

Certification trade mark not to be registered in name of person trading in goods certified thereby.

51. A mark shall not be registrable as a certification trade mark in the name of a person who carries on a trade in goods of the kind certified.

Determination whether a mark is certification trade mark.

52. In determining whether a mark is adapted to distinguish in accordance with the provisions of clause (b) of sub-section (1) of section 2, the tribunal may have regard to the extent to which—

(a) the mark is inherently so adapted to distinguish in relation to the goods in question; and

(b) by reason of the use of the mark or of any other circumstances, the mark is in fact so adapted to distinguish in relation to the goods in question.

Application for registration.

53. (1) An application for the registration of a mark as a certification trade mark shall be made to the Registrar in writing in the prescribed manner by the person proposed to be registered as the proprietor thereof, and accompanied by a draft of the regulations to be deposited under section 56.

(2) The provisions of section 14 shall have effect in relation to an application under this section as they have effect in relation to an application under the said section, except that for references therein to acceptance of an application there shall be substituted references to authorisation to proceed with the application.

(3) In dealing under the said provisions with an application under this section, the tribunal shall have regard to the like considerations, so far as relevant, as if the application were an application under section 14 and to any other considerations (not being matters within the competence of the Central Government under section 54) relevant to applications under this section, including the desirability of securing that a certification trade mark shall comprise some indication that it is a certification trade mark.

Consideration of application for registration by Central Government.

54. When authorisation to proceed with an application under section 53 has been given, the Registrar shall forward the application to the Central Government who shall consider the application with regard to the following matters, namely :—

(a) whether the applicant is competent to certify the goods in respect of which the mark is to be registered ;

(b) whether the draft of the regulations to be deposited under section 56 is satisfactory ;

(c) whether in all the circumstances the registration applied for would be to the public advantage ;

and may either —

(i) direct that the application shall not be accepted ; or

(ii) direct the Registrar to accept the application and approved the said draft of the regulations either without modification and unconditionally or subject to any conditions or limitations, or to any amendments or modification of the application or of the regulations, which it thinks requisite having regard to any of the said matters ; but, except in the case of a direction for acceptance and approval without modification and unconditionally, the Central Government shall not decide the matter without giving to the applicant an opportunity of being heard ;

Provided that the Central Government may, at the request of the applicant made with the concurrence of the Registrar, consider the application with regard to any of the said matters before authorisation to proceed with the application has been given, so however that the Central Government shall be at liberty to reconsider any matter on which it has given a decision under this proviso if any amendment or modification is thereafter made in the application or in the draft of the regulations.

Opposition to registration.

55. (*1*) When an application has been accepted, the Registrar shall, as soon as may be thereafter, cause the application as accepted to be advertised in the prescribed manner, and the provisions of section 15 shall have effect in relation to the registration of the mark as if the application had been an application under section 14 :

Provided that, in deciding under the said provisions the tribunal shall have regard only to the considerations referred to in sub-section (*3*) of section 53, and a decision under the said provisions in favour of the applicant shall be conditional on the determination in his favour by the Central Government under sub-section (*2*) of this section of any opposition relating to any of the matters referred to in section 54.

(*2*) When notice of opposition is given relating to any of the matters referred to in section 54, the Central Government shall, after hearing the parties, if so required, and considering any evidence, decide whether, and subject to what conditions or limitations, or amendments or modifications, if any, of the application or of the regulations to be deposited under section 56, registration is, having regard to those matters, to be permitted.

Deposit of regulations governing the use of a certification trade mark.

56. (*1*) There shall be deposited at the Patent Office in respect of every mark registered as a certification trade mark regulations approved by the Central Government for governing the use thereof, which shall include provisions as to the cases in which the proprietor is to certify goods and to authorise the use of the certification trade mark, and may contain any other provisions which the Central Government may by general or special order require or permit to be inserted therein (including provisions conferring a right of appeal to the Registrar against any refusal of the proprietor to certify goods or to authorise the use of the certification trade mark in accordance with the regulations) ; and regulations so deposited shall be open to inspection in like manner as the register.

(*2*) The regulations so deposited may on the application of the registered proprietor be altered by the Registrar with the consent of the Central Government.

(*3*) The Central Government may cause such application to be advertised in any case where it appears to it expedient so to do, and where it does so, if within the time specified in the advertisement any person gives notice of opposition to the application, the Central Government shall not decide the matter without giving the parties an opportunity of being heard.

Right conferred by registration.

57. Subject to the provisions of sections 25, 26 and 58, the registration of a person as proprietor of a certification trade mark in respect of any goods shall, if valid, give to that person the exclusive right to the use of the certification trade mark in relation to those goods, and, without prejudice to the generality of the foregoing provision, that right shall be deemed to be infringed by any person who, not being the proprietor of the mark or a person authorised by him in that behalf under the regulations deposited under section 56, using it in accordance therewith, uses a mark identical with it or so nearly resembling it as to be likely to deceive or cause confusion, in the course of trade, in relation to any goods in respect of which it is registered, and in such manner as to render the use of the mark likely to be taken either—

(*a*) as being use as a certification trade mark ; or

(*b*) to import a reference to some person having the right either as proprietor, or by his authorisation under the said regulations, to use the mark, or to goods certified by the proprietor.

58. (*1*) The right to the use of a certification trade mark given under section 57 by registration shall be subject to any conditions or limitations entered on the register, and shall not be deemed to be infringed by the use of any such mark as aforesaid in any mode, in relation to goods to be sold or otherwise traded in in any place, in relation to goods to be exported to any market, or in any other circumstances, to which having regard to any such limitations, the registration does not extend. **No infringement in certain circumstances.**

(*2*) The said right to the use of a certification trade mark shall not be deemed to be infringed by the use of any such mark as aforesaid by any person—

(*a*) in relation to goods certified by the proprietor of the mark if, as to those goods or a bulk of which they form part, the proprietor or another in accordance with his authorisation under the relevant regulations has applied the mark and has not subsequently removed or obliterated it, or the proprietor has at any time expressly or impliedly consented to the use of the mark, or

(*b*) in relation to goods adapted to form part of, or to be accessory to, other goods in relation to which the mark has been used without infringement of the right given as aforesaid or might for the time being be so used, if the use of the mark is reasonably necessary in order to indicate that the goods are so adapted and neither the purpose nor the effect of the use of the mark is to indicate otherwise than in accordance with the fact that the goods are certified by the proprietor:

Provided that clause (*a*) shall not apply to the case of use consisting of the application of any such mark as aforesaid to any goods, notwithstanding that they are such goods as are mentioned in that clause if such application is contrary to the said regulations.

(*3*) Where a certification trade mark is one of two or more registered certification trade marks which are identical or nearly resemble each other, the use of any of those marks in exercise of the right to the use of that mark given by registration, shall not be deemed to be an infringement of the right so given to the use of any other of those marks.

59. (*1*) The Central Government may, on the application in the prescribed manner of any person aggrieved or on the recommendation of the Registrar, and after giving the proprietor an opportunity of opposing the application or recommendation, make such order as it thinks fit for expunging or varying any entry in the register relating to a certification trade mark, or for varying the deposited regulations, on any of the following grounds, namely:— **Cancellation or varying of registration.**

(*a*) that the proprietor is no longer competent, in the case of any of the goods in respect of which the mark is registered, to certify those goods;

(*b*) that the proprietor has failed to observe any provision of the deposited regulations to be observed on his part;

(*c*) that it is no longer to the public advantage that the mark should be registered;

(*d*) that it is requisite for the public advantage that, if the mark remains registered, the regulations should be varied;

and neither a High Court nor the Registrar shall have any jurisdiction to make an order under section 46 on any of those grounds.

(*2*) The Registrar shall rectify the register and the deposited regulations in such manner as may be requisite for giving effect to an order made under subsection (*1*).

Costs not to be awarded in certain cases.

60. The Registrar shall have no power to award costs to or against any party on an appeal to him against a refusal of the proprietor of a certification trade mark to certify goods or to authorise the use of the mark.

Decisions of Central Government to be final.

61. Save as otherwise expressly provided in this Chapter, every decision of the Central Government under this Chapter shall be final.

CHAPTER IX.

SPECIAL PROVISIONS FOR TEXTILE GOODS.

Textile goods.

62. The Central Government shall prescribe classes of goods (in this Chapter referred to as taxtile goods) to the trade marks used in relation to which the provisions of this Chapter shall apply ; and subject to the said provisions, the other provisions of this Act shall apply to such trade marks as they apply to trade marks used in relation to other classes of goods.

Branch of Trade Marks Registry at Bombay and Textile Marks Record.

63. (*1*) There shall be established at Bombay, for the purpose of facilitating the registration of trade marks in respect of taxtile goods, a branch of the Trade Marks Registry. The officer in charge of the branch shall be called the Deputy Registrar and shall act under the direction of the Registrar in the exercise of such powers of the Registrar as the Central Government may delegate to him.

(*2*) There shall be kept at the said branch for the purposes of this Act a record called the Textile Marks Record wherein shall be entered copies of all entries in the register relating to trade marks registered in respect of textile goods and the said record shall at all convenient times be open to the inspection of the public, subject to such conditions and restrictions as may be prescribed.

(*3*) Trade marks in respect of taxtile goods of which registration has been refused shall be entered in a list called the Refused Textile Marks List, a copy of which shall be kept at the said branch, and the list and the said copy shall at all convenient times be open to the inspection of the public, subject to such conditions and restrictions as may be prescribed.

Restrictions on registration of piece goods.

64. In respect of textile goods being piece goods—

(*a*) no mark consisting of a line heading alone shall be registrable as a trade mark ;

(*b*) a line heading shall not be deemed to be adapted to distinguish ;

(*c*) the registration of a trade mark shall not give any exclusive right to the use of a line heading ;

(*d*) the registration of letters or numerals, or any combination thereof, shall be subject to such conditions and restrictions as may be prescribed.

Registration.

65 * Applications for the registration of a trade mark in respect of textile goods may be made either to the Registrar or the Deputy Registrar at the option of the applicant.

* * * * * *

Advisory Committees.

66. (*1*) The Central Government may in the prescribed manner constitute one or more Advisory Committees of persons versed in the usages of the taxtile trade for the purpose of this section.

(*2*) The Registrar or the Deputy Registrar shall consult any such Committee with respect to any circumstances peculiar to the textile trade arising on an application to register a trade mark in respect of textile goods.

(*3*) The place of meeting and the conduct of business of such Committees shall be determined by rules made under this Act.

CHAPTER X.

OFFENCES AND RESTRAINT OF USE OF ROYAL ARMS AND STATE EMBLEMS.

Penalty for falsification of entries in register.

67. If any person makes, or causes to be made, a false entry in the register, or a writing falsely purporting to be a copy of an entry in the register, or produces or tenders or causes to be produced or tendered, in evidence any such writing, knowing the entry or writing to be false, he shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Penalty for falsely representing a trade mark as registered.

68 (*1*) From such date, not being earlier than one year from the commencement of this Act, as the Central Government may, by notification in the official Gazette, appoint in this behalf, no person shall make any representation—

(*a*) with respect to a mark not being a registered trade mark, to the effect that it is a registered trade mark ; or

(*b*) with respect to a part of a registered trade mark not being a part separately registered as a trade mark, to the effect that it is separately registered a trade mark ; or

(*c*) to the effect that a registered trade mark is registered in respect of any goods in respect of which it is not in fact registered ; or

(*d*) to the effect that the registration of a trade mark gives an exclusive right to the use thereof in any circumstances in which, having regard to limitations entered on the register, the registration does not in fact give that right.

(*2*) If any person contravenes any of the provisiofns of sub-section (*1*), he shall be punishable with imprisonment or a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(*3*) For the purposes of this section the use in British India in relation to a trade mark of the word ' registered " or of any other expression referring whether expressly or impliedly to registration shall be deemed to import a reference to registration in the register except—

(*a*) where that word or other expression is used in direct association with other words delineated in characters at least as large as those in which that word or other expression is delineated and indicating that the reference is to registration as a trade mark under the law of a country outside British India, being a country under the law of which the registration referred to is in fact in force ; or

(*b*) where that other expression is of itself such as to indicate that the reference is to such registration as is mentioned in clause (*a*) ; or

(*c*) where that word is used in relation to a mark registered as a trade mark under the law of a country outsid British India and in relation solely to goods to be exported to that country.

Restraint of use of Royal Arms and State emblems.

69. If a person, without due authority, uses in connection with any trade, business, calling or profession—

(*a*) the Royal Arms (or arms so closely resembling the same as to be calculated to deceive) in such manner as to be calculated to lead to the belief that he is duly authorised so to use the Royal Arms, or

(*b*) any device, emblem or title in such manner as to be calculated to lead to the belief that he is employed by, or supplies goods to, or is connected with, His Majesty's Government or the Central Government or any Provincial Government or any department of any such Government,

he may, at the suit of any person who is authorised to use such Arms or such device, emblem or title or of the Registrar, be restrained by injunction from continuing so to use the same.

CHAPTER XI.

MISCELLANEOUS.

70. In all proceedings under this Act before the Registrar—

Procedure before the Registrar.

(*a*) the Registrar shall have all the powers of a Civil Court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, compelling the discovery and production of documents and issuing commissions for the examination of witnesses;

(*b*) evidence shall be given by affidavit, provided that the Registrar may, if he thinks fit, take oral evidence in lieu of, or in addition to, such evidence by affidavit;

(*c*) the Registrar shall not exercise any power vested in him by this Act or the rules made thereunder adversely to any party duly appearing before him without (if required in writing within the prescribed time so to do) giving such party an opportunity of being heard;

(*d*) the Registrar may, save as otherwise expressly provided in this Act, and subject to any rules made in this behalf under section 84, make such orders as to costs as he considers reasonable, and any such order shall be executable as a decree of a Civil Court.

Procedure before Central Government.

71. In all proceedings under this Act before the Central Government, evidence shall be given by affidavit, provided that the Central Government may, if it thinks fit, take oral evidence in lieu of, or in addition to, such evidence by affidavit, and shall for that purpose have all the powers of a Civil Court referred to in clause (*a*) of section 70.

Procedure in certain cases of option to apply to a High Court or the Registrar.

72. Where under this Act an applicant has the option of making an application either to a High Court or to the Registrar,—

(*a*) if any suit or other proceedings concerning the trade mark in question is pending before a High Court or a District Court, the application shall be made to that High Court or, as the case may be, to the High Court within whose jurisdiction that District Court is situated;

(*b*) if in any other case the application is made to the Registrar, the Registrar may, if he thinks fit, refer the application at any stage of the proceedings to a High Court.

Suits for infringement to be instituted before District Court.

73. No suit for the infringement of a trade mark or otherwise relating to any right in a trade mark shall be instituted in any Court inferior to a District Court having jurisdiction to try the suit.

Appearance of Registrar in proceedings involving rectification of register.

74. (*1*) In any suit or other legal proceeding in which the relief sought includes alteration or rectification of the register, the Registrar shall have the right to appear and be heard, and shall appear if so directed by the tribunal.

(*2*) Unless the tribunal otherwise directs, the Registrar may, in lieu of appearing, submit a statement in writing signed by him, giving such particulars as he thinks proper of the proceedings before him relating to the matter in issue, or of the grounds of any decision given by him affecting it, or of the practice of the Patent Office in like cases, or of other matters relevant to the issues and within his knowledge as Registrar, and such statement shall be evidence in the suit or other proceeding.

(*3*) The costs of the Registrar shall be in the discretion of the tribunal, but the Registrar shall not be ordered to pay the costs of any of the parties.

75. (*1*) A printed or written copy of any entry in the register, purporting to be certified by the Registrar and sealed with the seal of the Patent Office, shall be admitted in evidence in all Courts in British India and in all proceedings without further proof of production of the original. Evidence of entries in register and things done by Registrar.

(*2*) A certificate purporting to be under the hand of the Registrar as to any entry, matter or thing that he is authorised by this Act or the rules to make or do shall be *prima facie* evidence of the entry having been made, and of the contents thereof, or of the matter or thing having been done or not done.

76. (*1*) Save as otherwise expressly provided in this Act, an appeal shall lie, within the period prescribed by the Central Government, from any decision of the Registrar under this Act or the rules made thereunder to the High Court having jurisdiction : Appeals.

Provided that if any suit or other proceeding concerning the trade mark in question is pending before a High Court or a District Court, the appeal shall be made to that High Court or, as the case may be, to the High Court within whose jurisdiction that District Court is situated.

(*2*) In an appeal by an applicant for registration against a decision of the Registrar under section 13 or section 14 or section 15, it shall not be open, save with the express permission of the Court, to the Registrar or any party opposing the appeal to advance grounds other than those recorded in the said decision or advanced by the party the proceedings before the Registrar, as the case may be ; and where any such additional grounds are advanced, the applicant for registration may, on giving notice in the prescribed manner, withdraw his application without being liable to pay the costs of the Registrar or the parties opposing his application.

(*3*) Subject to the provisions of this Act and of rules made
V of 1908. thereunder, the provisions of the Code of Civil Procedure, 1908, shall apply to appeals before a High Court under this Act.

77. A High Court may make rules consistent with this Act as to the conduct and procedure of all proceedings under this Act before it. Power to High Courts to make rules.

78. If in any legal proceeding in which the validity of the registration of a trade mark comes into question, a decision is given in favour of the proprietor of the trade mark, the tribunal may grant a certificate to that effect, and if such a certificate is granted, then in any subsequent legal proceeding in which the said validity comes into question, the said proprietor on obtaining a final order or judgment in his favour shall, unless the said final order or judgment for sufficient reason directs otherwise, be entitled to his full costs, charges and expenses as between legal practitioner and client. Certificate of validity.

79. In any suit or other proceeding relating to trade mark, the tribunal shall admit evidence of the usages of the trade concerned and of any relevant trade mark or get up legitimately used by other persons. Trade usage, etc., to be taken into consideration.

80. Where by or under this Act any act, other than the making of an affidavit, is required to be done by any person, the act may, subject to prescribed conditions or in special cases with the consent of the Central Government, be done, in lieu of by that person himself, by a duly authorised agent, being either a legal practitioner or a person registered in the prescribed manner as a trade marks agent. Agents.

81. There shall be paid in respect of applications and registration and other matters under this Act such fees as may be prescribed by the Central Government. Fees.

82. The provisions of this Act shall be binding on the Crown. Crown to be bound.

Power to make reciprocal arrangements with other Governments.

83. If at any time after the expiry of six months from the commencement of this section, it is made to appear to the Central Government that any Government outside British India has made satisfactory provision for the protection within its territories of trade marks registered, or in respect of which an application for registration has been made, in British India, the Central Government may, by notification in the official Gazette, direct that the provisions of this Act shall apply, so far as may be, to trade marks registered, or otherwise protected by law, or in respect of which an application for registration has been made, within the territories of that Government as if the trade marks had been registered, or the application made, under this Act.

Power of Central Government to make rules.

84. (1) The Central Government may, subject to the condition of previous publication by notification in the official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribed the classification of goods for the purpose of the registration of trade marks, and empower the Registrar to amend the register so far as may be necessary for the purpose of adapting the entries therein to any amended or substituted classification which may be prescribed ;

(b) require the making of duplicates of trade marks and other documents connected therewith ;

(c) provide for securing and regulating the publication, sale or distribution of copies of trade marks and other documents connected therewith ;

(d) prescribed additional mattters to be entered in the register ;

(e) prescribe the conditions and restrictions subject to which the register, the Textile Marks Record and the Refused Textile Marks List may be inspected ;

(f) prescribed the form of certificates of registration ;

(g) prescribe the conditions under which a trade mark removed from the register may be restored under sub-section (3) of section 18 ;

(h) prescribe the further documents, information or evidence to accompany an application under sub-section (1) of section 41 ;

(i) prescribe classes of goods as textile goods for the purposes of Chapter IX ;

(j) provide for the constitution of Advisory Committees referred to in section 66, and prescribe the places of meeting, and conduct of business at meetings, of such Committees ;

(k) regulate the awarding of costs by the the Registrar under section 70 ;

(l) prescribe the conditions subject to which an agent referred to in section 80 may act ;

(m) prescribe the fees to be paid under this Act ;

(n) provide for the establishment of branches of the Trade Marks Registry when expedient for facilitating the working of this Act, and authorise the preparation of copies of the register to be kept at such branch offices ;

(o) prescribe the manner in which, in proceedings under this Act before the Central Government or the Registrar, applications shall be made, notices given and matters advertised ;

(p) prescribe times or periods required by this Act to be prescribed ;

(q) provide, generally, for regulating the business of the Trade Marks Registry and of branches established under clause (n) or under section 63, and for regulating all things by this Act placed under the direction or control of the Central Government or the Regitrar.

85. The Central Government may, by notification in the official Gazette, provide such procedure as it considers expedient to enable intending applicants to deposit trade marks at the Patent Office before the coming into force of the remaining provisions of this Act : Power to Central Government to make provision for applications for registration before the coming into force of the remaining provisions of Act.

Provided that the deposit of a trade mark under this section shall not affect any right, existing or accruing, in the trade mark.

MD. RAFI,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 6th February, 1940 :—

L. A. BILL NO. 3 OF 1940.

A Bill to extend the operation of the criminal law to offences committed on ships or aircraft registered in British India wherever they may be.

WHEREAS it is expedient to extend the operation of the criminal law to offences committed on ships or aircraft registered in British India wherever they may be, and for that purpose further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898 ;
XLV of 1860. V of 1898.

It is hereby enacted as follows :—

1. This Act may be called the Offences on Ships and Aircraft Act, 1940. Short title.

2. In section 4 of the Indian Penal Code, after clause (3) the following clause shall be inserted, namely :— Amendment of section 4 of Act XLV of 1860.

" (4) any person on any ship or aircraft registered in British India wherever it may be. "

3. In section 188 of the Code of Criminal Procedure, 1898, after the words " Prince or Chief in India " , where they occur for the second time, the following words shall be inserted, namely :— Amendment of section 188 of Act V of 1898.

" or
when any person commits an offence on any ship or aircraft registered in British India wherever it may be, " .

STATEMENT OF OBJECTS AND REASONS.

The Indian Aircraft (Amendment) Act, 1939 (XXXVII of 1939), was enacted to enforce compliance with certain regulations, framed to meet India's extra-territorial obligations arising out of the International Convention of 1919, by all aircraft registered in India, wherever they may happen to be. In order to make these regulations effective it has been found necessary to amend section 4 of the Indian Penal Code and section 188 of the Code of Criminal Procedure, 1898. As the law now stands, offences committed (a) outside British India by foreigners and (b) by British subjects other than Indian British subjects outside India on aircraft registered in British India cannot be dealt with in British Indian Courts. It is therefore now proposed to amend the criminal law so as to extend its operation to offences committed by such persons on aircraft registered in British India wherever it may be. It is also proposed to take advantage of this opportunity to make a similar amendment in the law in so far as offences on ships registered in India are concerned.

NEW DELHI ;
The 29th January, 1940.

R. M. MAXWELL.

MD. RAFI,
Secretary to the Government of India.

GOVERNMENT OF INDIA

LEGISLATIVE ASSEMLBY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 6th February, 1940 :—

L. A. BILL No. 6 OF 1940.

A Bill to provide for the retention in service of certain persons enrolled for service in the Royal Indian Navy.

WHEREAS it is expedient to provide for the retention in service of certain persons enrolled for service in the Royal Indian Navy ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Royal Indian Navy (Extension of Service) Act, 1940.

Extension of service where term of service has expired.

2. (*1*) Until such date as may be notified by the Central Government as the date of termination of the present hostilities, any person enrolled for service in the Royal Indian Navy who, by reason of the expiry of the term for which he engaged to serve when so enrolled, is no longer liable for service shall notwithstanding such expiry, continue to be enrolled for service and to be liable for service in the Royal Indian Navy until he is discharged by order of the Officer Commanding the Royai Indian Navy :

Provided that the period for which the service of any such person is extended under this section shall not exceed five years from the day on which his service wou'd otherwise have terminated.

(*2*) The provisions of this section shall apply also to any person enrolled for service in the Royal Indian Navy if the expiry of the term for which he engaged to serve occurred between the 2nd day of September, 1939, and the commencement of this Act.

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*The Governor-General has been pleased to give the previous sanction required by section 108 (1) (c), read with section 313 (4) (*a*) of the Government of India Act, 1935 to the introduction in the Legislative Assembly of this Bill.

STATEMENT OF OBJECTS AND REASONS.

In view of the present emergency, this Bill is intended to secure that all classes of men now serving in the Royal Indian Navy, whose terms of service may have expired after the 2nd September, 1939, or may expire during the period of hostilities, may be required, if necessary, to serve after the expiration of their current engagements. Formerly, ratings could be retained in the service until the cessation of hostilities in accordance with a Notification issued under section 4 of the Indian Marine Act, 1887. The Indian Marine Act of 1887 was, however, repealed by the passing of the Indian Navy (Discipline) Act of 1934, and this provision lapsed. This Bill is designed to revive that provision in order to ensure that the strength and efficiency of the Royal Indian Navy is maintained during the present hostilities.

C. MACI. G. OGILVIE.

NEW DELHI ;

The 15th January, 1940.

MD. RAFI,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMALY DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 6th February, 1940 :—

L. A. BILL NO. 7 OF 1940.

A Bill to provide for the registration of certain European British subjects.

WHEREAS it is expedient to provide for the registration of certain European British subjects ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Registration (Emergency Powers) Act, 1940.

(*2*) It extends to the whole of British India, and applies also to European British subjects in any part of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Definitions.

2 In this Act, unless there is anything repugnant in the subject or context,—

(*a*) " European British subject " means any subject of His Majesty of European descent in the male line, born, naturalised or domiciled in the British Islands or in any Dominion as defined in the Statute of Westminster, 1931, or in any Colony except Ceylon ;

22 Geo. 5, c. 4.

(*b*) " prescribed " means prescribed by rules made under this Act.

Obligation to register.

3. (*1*) Every male European British subject for the time being in India (not being—

(*a*) a member of His Majesty's naval, military or air forces, or

(*b*) a person who is enrolled under the Auxiliary Force Act 1920, or is in holy orders, or is a regular minister of any religious denomination),

XLIX of 1920

who for the time being has attained the age of sixteen years but has not attained the age of fifty years, shall, within the prescribed period, correctly fill up, or cause so to be filled up, to the best of his knowledge and belief, sign and lodge with the appropriate registration authority specified in the First Schedule, or such other registration authority as may be prescribed, the form set out in the Second Schedule, and if any such European British subject claims not to be ordinarily resident in India, he shall lodge with the said form a statement of such claim.

(*2*) If any registration authority has reason to believe that any person is a European British subject to whom the provisions of sub-section (*1*) are applicable, he may, by order in writing, require such person to furnish such particulars as may be specified, in the order within such time as may be so specified, and such person, whether or not he is a European British subject to whom the provisions of the said sub-section are applicable, shall within the specified time furnish correctly to the best of his knowledge and belief the said particulars to the said registration authority in such form or manner as such order may require, and shall sign the same ; and if any such person claims that he is not a European British subject to whom the provisions of sub-section (*1*) are applicable, he shall furnish a statement of such claim with the particulars as aforesaid.

(3) If any person refuses or, without lawful excuse (the burden of proving which shall lie upon such person), neglects fully to comply with the requirements of subsection (1) or of any order made under subsection (2), he shall be punishable with fine which may extend to five hundred rupees.

(4) Every registration authority under this Act shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Determination of disputes as to applicability of this Act.

4. If any question arises with reference to this Act or any rule made thereunder whether a person is a European British subject to whom the provisions of subsection (1) of section 3 are applicable, a person appointed in writing in this behalf by the prescribed authority may apply to the District Magistrate or to any officer specially empowered in this behalf by the Central Government in the area in which the person to whom the dispute relates is for the time being present, and such Magistrate or other officer, after hearing such person or giving him a reasonable opportunity for being heard, shall summarily determine the question, and the decision of such Magistrate or other officer shall be final.

Power of Central Government to make rules.

5. (1) The Central Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe registration authorities, in addition to those specified in the First Schedule;

(b) prescribe the time within which the form set out in the Second Schedule shall be lodged with the registration authority;

(c) prescribe authorities who may make the appointment referred to in section 4;

(d) provide for the issue of certificates of registration;

(e) provide for the preparation, compilation and correction of a register, and require the attendance of persons for any of such purposes;

(f) require the notification of changes of address of registered persons.

(3) Rules made under this section may provide that any contravention thereof or of any order or notice issued thereunder shall be punishable with fine which may extend to five hundred rupees.

Act not to apply to certain persons.

6. Nothing in this Act shall apply to any person confined for the time being in a prison or lunatic asylum.

Repeal of Ordinance II of 1939.

7. The Registration Ordinance, 1939, is hereby repealed; but any rules made, any thing done and any action taken under the said Ordinance shall be deemed to have been made, done or taken under the corresponding provisions of this Act, and any offence committed against or any proceedings commenced under the said Ordinance, may be punished, or may be continued and completed as if such offence were committed against or such proceedings were commenced under this Act.

THE FIRST SCHEDULE.

(*See* SECTION 3.)

Registration Authorities.

In the case of any servant of the Crown ..	The Head of the Office or Department in which he serves.
In the case of any person in the employ of any public or local authority.	The chief executive officer of such authority.
In the case of any person in the employ of any railway.	The Head of the Railway Administration.
In any other case .. — —	The District Magistrate of the district in which the person is for the time being resident, or in the case of a person resident in a Presidency-town, the Commissioner of Police.

THE SECOND SCHEDULE.

(*See* SECTION 3.)

Form of Particulars.

1. Name in full.
2. Address.
3. Date of birth.
4. Whether single, married or widower.
5. Number of dependents, specifying their relationship, if any, to him.
6. Profession or occupation,
7. Name and nature of business, *or* name, address and nature of employer's business, or if employed in or under any Department of Government, the name of the Department.
8. Whether he has served, or undergone training of any description, in any naval, military or air force. If so, give particulars of such service or training including date and duration thereof.
9. Whether he possesses, or has possessed, a flying licence.

STATEMENT OF OBJECTS AND REASONS.

Ordinance II of 1939 was made on the 30th August, 1939, to provide for the compulsory registration of European British subjects of military age in India. The Registration has been completed ; but it is necessary to carry on the provisions enabling registration in order to embody in the register particulars of new arrivals in India and changes of address.

The Ordinance expires at the end of February, 1940, and it is desirable to replace it by an Act of the Central Legislature reproducing its provisions *mutatis mutandis.*

ZAFRULLA KHAN.

NEW DELHI ;

The 3rd February, 1940.

MD. RAFI,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 6th February, 1940 :—

L. A. BILL NO. 8 OF 1940.

A Bill to provide for the imposition of restrictions on foreigners.

WHEREAS it is expedient to provide for the imposition of restrictions on the entry of foreigners into British India, their presence therein and their departure therefrom ;

It is hereby enacted as follows :—

Short title, extent and duration.

1. (*1*) This Act may be called the Foreigners Act, 1940.

(*2*) It extends to the whole of British India.

(*3*) It shall be in force during the continuance of the present war and for a period of six months thereafter.

Definitions.

2. In this Act,—

(*a*) "foreigner" has the meaning assigned to it in the Foreigners Act, 1864, except that it does not include—

(*i*) any ruler or subject of any Indian State ; or

(*ii*) any native of the tribal areas ;

(*b*) "prescribed" means prescribed by orders made under this Act ;

(*c*) "specified" means specified by direction of a prescribed authority.

* The Governor-General has been pleased to give the previous sanction required by section 108 (1) (c), read with section 313 (4) (*a*) of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

Power to make orders.

3. (*1*) The Central Government may, by order, make provision, either generally with respect to all foreigners or with respect to any particular foreigner or any prescribed class or description of foreigner, for prohibiting, regulating or restricting the entry of foreigners into British India or their departure therefrom or their presence or continued presence therein.

(*2*) In particular, and without prejudice to the generality of the foregoing power, orders made under this section may provide that the foreigner—

(*a*) shall not enter British India, or shall enter British India only at such times and by such route and at such port or place and subject to the observance of such conditions on arrival as may be prescribed ;

(*b*) shall not depart from British India, or shall depart only at such times and by such route and from such port or place and subject to the observance of such conditions on departure as may be prescribed ;

(*c*) shall not remain in British India, or in any prescribed area therein ;

(*d*) shall remove himself to, and remain in, such area in British India as may be prescribed ;

(*e*) shall comply with such conditions as may be prescribed or specified—

(*i*) requiring him to reside in a particular place ;

(*ii*) imposing any restrictions on his movements ;

(*iii*) requiring him to furnish such proof of his identity and to report such particulars to such authority in such manner and at such time and place as may be prescribed or specified ;

(*iv*) requiring him to allow his photograph and finger impressions to be taken and to furnish specimens of his handwriting and signature to such authority and at such time and place as may be prescribed or specified ;

(*v*) prohibiting him from association with persons of a prescribed or specified description ;

(*vi*) prohibiting him from engaging in activities of a prescribed or specified description ;

(*vii*) prohibiting him from using or possessing prescribed or specified articles ; or

(*viii*) otherwise regulating his conduct in any such particular as may be prescribed or specified ;

(*f*) shall enter into a bond with or without sureties for the due observance of, or as an alternative to the enforcement of, any or all prescribed or specified restrictions or conditions ; or

(*g*) shall be arrested and detained or confined ;

and may make provision for such incidental and supplementary matters as may, in the opinion of the Central Government, be expedient or necessary for giving effect to this Act.

Internees.

4. (*1*) Any foreigner (hereinafter referred to as an internee) in respect of whom there is in force any order made under clause (*g*) of subsection (*2*) of section 3, directing that he be detained or confined, shall be detained or confined in such place and manner and subject to such conditions as to maintenance, discipline and the punishment of offences and breaches of discipline as the Central Government may from time to time determine.

(2) No person shall—

(a) knowingly assist an internee to escape from custody or knowingly harbour an escaped internee ; or

(b) give an escaped internee any assistance with intent thereby to prevent, hinder or interfere with the apprehension of the interenee.

(3) The Central Government may, by order, provide for regulating access to, and the conduct of persons in, places in British India where internees are detained and for prohibiting or regulating the despatch or conveyance from outside such places to or for internees therein of such articles as may be prescribed.

(4) No proceedings shall be taken by virtue of subsection (2) or subsection (3) against any person in respect of any act done by him when he is himself an internee.

Change of name.

5. (1) No foreigner who was in British India on the date on which this Act came into force shall, while in British India after that date, assume or use or purport to assume or use for any purpose any name other than that by which he was ordinarily known immediately before the said date.

(2) Where, after the date on which this Act came into force, any foreigner carries on or purports to carry on (whether alone or in association with any other person) any trade or business under any name or style other than that under which that trade or business was being carried on immediately before the said date, he shall, for the purposes of subsection (1), be deemed to be using a name other than that by which he was ordinarily known immediately before the said date.

(3) In relation to any foreigner who, not having been in British India on the date on which this Act came into force, thereafter enters British India, subsections (1) and (2) shall have effect as if for any reference in those subsections to the date on which this Act came into force there were substituted a reference to the date on which he first enters British India thereafter.

(4) For the purposes of this section—

(a) the expression " name " includes a surname, and

(b) a name shall be deemed to be changed if the spelling thereof is altered.

(5) Nothing in this section shall apply to the assumption or use—

(a) of any name in pursuance of a Royal licence ; or

(b) by any married woman, of her husband's name.

Obligations of masters of vessels, etc.

6. Any District Magistrate and any Commissioner of Police or where there is no Commissioner of Police, any Superintendent of Police, may, for any purpose connected with the enforcement of this Act or any order made thereunder, enter, with such assistance as he may think fit, any vessel or aircraft at any port or place in British India and may—

(a) direct the master of the vessel or the pilot of the aircraft, as the case may be,—

(i) before any passenger disembarks, or before the vessel or aircraft leaves such port or place, as the case may be, to furnish a list in writing of the passengers who are on board or who have been carried on board at any time since the vessel or aircraft commenced its journey, or who have signified their intention of departing from British India on board such vessel or aircraft, setting out the ports or places at which they embarked, the ports or places of their disembarkation or intended disembarkation, and such other particulars as may be prescribed, and

(*ii*) to answer to the best of his ability any question relating to the passengers who are on board or who have disembarked in any part of British India ; and

(*b*) if any foreigner seeking to enter British India on board such vessel or aircraft does not give satisfactory reasons for entering British India, either—

(*i*) refuse to allow such foreigner to disembark from such vessel or aircraft, or

(*ii*) place him under such restraint as may be prescribed or specified.

Burden of proof. 7. If any question arises with reference to this Act or any order made or direction given thereunder, whether any person is or is not a foreigner or is or is not a foreigner of a particular class or description, the onus of proving that such person is not a foreigner or is not a foreigner of such particular class or description, as the case may be, shall, notwithstanding anything contained in the Indian Evidence Act, 1872, lie upon such person. I of 1872.

Power to exempt from application of Act. 8. The Central Government may, by order, declare that any or all of the provisions of this Act or the orders made thereunder shall not apply, or shall apply only with such modifications or subject to such conditions as may be specified, to or in relation to any individual foreigner or any class or description of foreigner.

Power to give effect to orders, directions, etc. 9. (*1*) Any authority empowered by or under or in pursuance of the provisions of this Act to give any direction or to exercise any other power, may, in addition to any other action expressly provided for in this Act, take, or cause to be taken, such steps and use, or cause to be used, such force as may, in its opinion, be reasonably necessary for securing compliance with such direction or for preventing or rectifying any breach thereof, or for the effective exercise of such power, as the case may be.

(*2*) Any police officer may take such steps and use such force as may, in his opinion, be reasonably necessary for securing compliance with any order made or direction given under or in pursuance of the provisions of this Act or for preventing or rectifying any breach of such order or direction.

(*3*) The power conferred by this section shall be deemed to confer upon any person acting in exercise thereof a right of access to any land or other property whatsoever.

Power to delegate authority. 10. Any authority upon which any power to make or give any direction, consent or permission or to do any other act is conferred by this Act or by any order made thereunder may, unless express provision is made to the contrary, in writing authorise, conditionally or otherwise, any authority subordinate to it to exercise such power on its behalf, and thereupon the said subordinate authority shall, subject to such conditions as may be contained in the authorisation, be deemed to be the authority upon which such power is conferred by or under this Act.

Attempts, etc., to contravene the provisions of this Act, etc. 11. (*1*) Any person who attempts to contravene, or abets, or attempts to abet, or does any act preparatory to, a contravention of, the provisions of this Act or of any order made or direction given thereunder, or fails to comply with any direction given in pursuance of any such order, shall be deemed to have contravened the provisions of this Act.

(*2*) Any person who, knowing or having reasonable cause to believe that any other person has contravened the provisions of this Act or of any order made or direction given thereunder, gives that other person any assistance with intent thereby to prevent, hinder or otherwise interfere with his arrest, trial or punishment for the said contravention, shall be deemed to have abetted that contravention.

(*3*) The master of any vessel or the pilot of any aircraft, as the case may be, by means of which any foreigner enters or leaves British India in contravention of any order made under, or direction given in pursuance of, section 3 shall, unless he proves that he exercised all due diligence to prevent the said contravention, be deemed to have contravened this Act.

12. If any person contravenes the provisions of this Act or of any order made thereunder, or any direction given in pursuance of this Act or such order, he shall be punished with imprisonment for a term which may extend to five years and shall also be liable to fine; and if such person has entered into a bond in pursuance of clause (*f*) of sub-section (*2*) of section 3, his bond shall be forfeited, and any person bound thereby shall pay the penalty thereof, or show cause to the satisfaction of the convicting court why such penalty should not be paid. Penalties.

13. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act. Protection to persons acting under this Act.

14. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of the Foreigners Act, 1864, the Registration of Foreigners Act, 1939, and of any other enactment for the time being in force. Application of other laws not barred.

III of 1864. XVI of 1939.

I of 1939. 15. (*1*) The Foreigners Ordinance, 1939, is hereby repealed. Repeal and saving

(*2*) Notwithstanding such repeal, all orders made, directions given, things done and action taken under the said Ordinance, shall be deemed to have been made, given, done or taken under the provisions of this Act as if this Act had come into force on the 26th day of August, 1939, references to the said Ordinance in any rule made under any enactment shall be construed as references to this Act, and offences committed against or proceedings commenced under the said Ordinance may be punished or may be continued and completed as if such offences were committed against or such proceedings were commenced under this Act.

STATEMENT OF OBJECTS AND REASONS.

Although in the draft of the Defence of India Rules power had been taken to impose restrictions in the event of war upon foreigners in British India, it was found necessary to take those powers in the period of tension immediately preceding the outbreak of war, and in advance of the promulgation of the Defence of India Ordinance. The substance of Part V of the Defence of India Rules together with certain supplementary provisions taken from Part XVIII of those rules was accordingly promulgated in the form of the Foreigners Ordinance, 1939, on the 26th August, 1939. In consequence of this step, all action so far taken in connexion with the war in respect of foreigners has, with the exception of that provided for in rule 31-A of the Defence of India Rules, been taken in pursuance of orders made under the Foreigners Ordinance. It was at one time intended to replace these orders on the expiry of the Foreigners Ordinance by orders made under the Defence of India Rules. In view, however, of the self-contained nature of the Foreigners Ordinance and of the danger of confusion which might follow upon the re-issue of the substance of the orders made under that Ordinance in the form of orders and rules made under the Defence of India Act, Government came to the conclusion that it would be preferable to replace the Foreigners Ordinance by an Act having the same relation to that Ordinance and the orders made thereunder as the Defence of India Act has to the Defence of India Ordinance and the rules made thereunder.

2. The Bill is, therefore, a reproduction in the form of an Act of the Foreigners Ordinance with two additions only, one, sub-clause (*3*) of clause (*1*), providing that the Act shall have effect for the duration of the present war and six months thereafter, and the other, clause 15, providing for the continuance of all action taken under the Foreigners Ordinance, thus obviating the necessity for the re-issue in an amended form of those orders. If the Bill is passed, rules 30, 31, 32 and 33 of the Defence of India Rules will be redundant and will be withdrawn, but rule 31-A will continue to have effect by virtue of clause 15 of the Bill.

R. M. MAXWELL.

NEW DELHI:

The 30th January, 1940.

NOTES ON CLAUSES.

(With the exception of clause 15, which is new, the numbering of the clauses of the Bill follows that of the sections of the Foreigners Ordinance.)

Clause 1.—Is an adaptation of section 1 of the Foreigners Ordinance, sub-section (*3*) being a reproduction of sub-section (*4*) of section 1 of the Defence of India Act, 1939.

Clause 2.—It was considered desirable to exclude the subjects of Indian States and the natives of tribal areas from the definition of 'foreigner', since the necessity for the imposition of restrictions upon these persons as a class is not likely to arise.

Clause 3.—Provides for the control of the entry into, departure from and residence, movements and conduct in, British India of foreigners. In general, the clause covers the same ground as sub-section (*1*) of section 1 of the British Aliens Restriction Act of 1914.

Clause 4.—In consequence of Government's decision to intern, as a preliminary measure, all male enemy subjects of or over the age of 16 years whether of military age or not, it was necessary to determine the status of persons so interned. An examination of this question led Government to the conclusion that, while the general principles relating to prisoners of war laid down in the Hague Convention on the subject should apply to their treatment, they are not, for all purposes, prisoners of war. Special provision was, therefore, necessary to sanction the determination of the conditions of their internment and kindred matters.

Sub-clause (*1*) is an amplified form of sub-rule (*3*) of rule 31 of the Defence of India Rules, while sub clauses (*2*), (*3*) and (*4*) are an adaptation of rule 28 of those rules imported into the Ordinance in consequence of the inapplicability of the term "prisoners of war" in that rule.

Clause 5.—In order to prevent foreigners from evading surveillance, it is necessary to prohibit their changing the names under which they were registered on the outbreak of war. There is a corresponding provision in section 7 of the British Aliens Restriction (Amendment) Act of 1919.

Clause 6.—In the event of use being made of the power conferred by clause 3 (*2*) (*a*) for the control of immigration, the assistance of masters of vessels will be necessary. The clause is based upon section 20 of the Foreigners Act, 1864. During the last war, the emergency sections of this Act were brought into force and were supplemented by a Foreigners Ordinance. An examination of the provisions of that Act has shown that it is in many ways obsolete, and is, in any case, as was shown by experience during the last war, inadequate to deal with a war emergency. To prevent confusion and a multiplicity of enactments, it was decided not to enforce sections 6 to 25 of the Foreigners Act, but to take such powers as that Act would provide in the self-contained Foreigners Ordinance.

Clause 7.—For the effective enforcement of orders in respect of foreigners it is essential that the burden of proof that an individual is not subject to those orders should lie upon him. A corresponding provision will be found in section 2 of the Foreigners Act, 1864, in sub-section (*4*) of section 1 of the British Aliens Restriction Act of 1914, and in section 4 of the Registration of Foreigners Act, 1939.

Clause 8.—May be compared with section 25 of the Foreigners Act, 1864, and section 6 of the Registration of Foreigners Act, 1939.

Clause 9.—This clause is necessary to import in respect of the control of foreigners the power conferred by rule 132 of the Defence of India Rules which does not apply to orders made under the Foreigners Ordinance.

Clause 10.—The power of delegation is an administrative necessity.

Clause 11.—May be compared with rules 121 and 123, and with sub-rule (*5*) of rule 25 of the Defence of India Rules.

Clause 15.—This clause is based upon section 21 of the Defence of India Act, but, for the avoidance of confusion, has been amplified so as to make it beyond doubt that rule 31-A of the Defence of India Rules shall continue to have effect in respect of the Regulations for the Maintenance of Discipline among Enemy Internees which were made under the Foreigners Ordinance on the 5th December, 1939.

MD. RAFI,

Secretary to the Government of India.

2334 CS—7\5—22-2-40—SGPP Lahore.

Registered No. L 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 1, 1940.

PART IV.

Bills introduced in the Council of State and Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 16th February, 1940 :—

L. A. Bill No 12 of 1940.

A Bill further to amend the Factories Act, 1934, for a certain purpose.

Whereas it is expedient to make provision for regulating labour in certain small factories, and for that purpose further to amend the
XXV of 1934. Factories Act, 1934 ;

It is hereby enacted as follows :—

1. This Act may be called the Factories (Amendment) Act, 1940. Short title.

2. After Chapter V of the Factories Act, 1934 (hereinafter referred to as the said Act), the following Chapter shall be inserted, namely :— Insertion of new Chapter VA in Act XXV of 1934.

" CHAPTER VA.

Small Factories.

59A. (1) In this Act, unless there is anything repugnant in the subject or context, " small factory " means any premises including Small Factories.

the precints thereof whereon ten or more but less than twenty workers are working or were working on any day of the preceding six months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, but does not include a mine subject to the operation of the Indian Mines Act, 1923: IV of 1923.

Provided that the Provincial Government may by notification in the official Gazette, declare any premises to be a small factory, notwithstanding that less than ten workers are working thereon, if such premises would otherwise be a small factory.

(2) For the purposes of this Chapter an adolescent holding a certificate granted under this Act to work as an adult shall be deemed to be an adult.

Power to require statement from occupiers of small factories.

59B. An Inspector may, by notice in writing, direct the occupier of a small factory to state in writing within thirty days from the receipt of the notice either—

(a) that he is not employing in the small factory any worker who is not, or is not deemed to be, an adult and that he will not employ therein any such worker without giving notice in accordance with the provisions of section 59C, or

(b) (i) the name of the small factory and its situation,

(ii) the address to which communications relating to the small factory should be sent,

(iii) the nature of the manufacturing processes carried on, or to be carried on, in the small factory,

(iv) the nature and amount of the power used, or to be used and

(v) the name of the person who shall be the manager of the small factory for the purposes of this Act.

Occupiers of small factories to give notice of employment of child labour.

59C. The occupier of a small factory in respect of which a notice under section 59B has once been issued, shall not, after the expiry of thirty days from the receipt of such notice, employ therein any worker who is not, or is not deemed to be, an adult unless he has furnished a statement under clause (b) of that section or except after giving seven days' notice in writing to the Inspector of his intention to employ any such worker.

Certain provisions of this Act to apply to small factories wherein child labour is employed.

59D. (1) All the provisions of this Act, except clause (j) of section 2, sections 4, 5, 6 and 7, subsection (1) of section 9, subsections (1), (2) and (4) of section 14, sections 15, 21, 22 and 25, subsections (1), (2) and (3) of section 33, Chapter IV and sections 65 and 77, shall apply to, and in relation to, all small factories wherein, at any time after the expiry of thirty days from the receipt of a notice under section 59B in respect thereof, any worker who is not, or is not deemed to be, an adult is employed; and in the provisions hereby made so applicable every reference to a factory shall be deemed to include, so far as may be, a reference to a small factory.

(2) The aforesaid provisions shall cease to apply to a small factory on the expiry of six months from the receipt by the Inspector of a notice in writing from the occupier that he has ceased to employ therein any worker who is not, or is not deemed to be, an adult, unless any such worker is employed therein on any day of the said six months:

Provided that if any such worker is thereafter employed in the small factory, the said provisions of this Act shall again apply thereto.

Certain other provisions of law not barred.

59E. The provisions of this Chapter shall be in addition to, and not in derogation of, the provisions of section 9 and of the Employment of Children Act, 1938." XXVI of 1938.

Amendment of section 62 of Act XXV of 1934.

3. In section 62 of the said Act, after the word and figure "section 9" the words, figures and letters "or an occupier of a small factory who fails to furnish any statement in accordance with section 59B or to give any notice required by section 59C" shall be inserted.

STATEMENT OF OBJECTS AND REASONS.

The Royal Commission on Labour drew attention to the desirability of regulating the working of small power factories which were outside the scope of the Factories Act, in respect of matters relating to health and safety. They also pointed out that the age and the hours of labour of children in such factories were unregulated. The Bill is designed to prevent the exposure of children to the risk of exploitation and employment in unhealthy and dangerous conditions. It extends the provisions of the Factories Act, dealing with health, safety, children and registration, to power factories employing from 10 to 19 persons, if any of those persons is not qualified to work as an adult. Provincial Governments who have been consulted, are given full power to extend these provisions to power factories employing less than 10 persons, if any of those persons is not qualified to work as an adult.

NEW DELHI : A. RAMASWAMI MUDALIAR.

The 9th February, 1940.

MD. RAFI,

Secy. to the Govt. of India.

2363 CS—7(4—29-2-40—SGPP Lahore.

Registered No. L. 861

The Government Gazette, Punjab.

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LAHORE, FRIDAY, MARCH 8, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor-General on the 23rd February, 1940, and is hereby promulgated for general information :—

ACT NO. I OF 1940.

An Act to provide for the registration of certain European British subjects.

WHEREAS it is expedient to provide for the registration of certain European British subjects ;

It is hereby enacted as follows :—

Short title, extent, commencement and duration.

1. (*1*) This Act may be called the Registration (Emergency Powers) Act, 1940.

(*2*) It extends to the whole of British India, and applies also to European British subjects in any part of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

(*4*) It shall be in force during the continuance of the present war and for a period of six months thereafter.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "European British subject" means any subject of His Majesty of European descent in the male line, born, naturalised or domiciled in the British Islands or in any Dominion as defined in the Statute of Westminster, 1931, or in any Colony except Ceylon; 22 Geo. 5, c 4

(b) "prescribed" means prescribed by rules made under this Act.

Obligation to register.

3 (1) Every male European British subject for the time being in India (not being—

(a) a member of His Majesty's naval, military or air forces, or

(b) a person who is enrolled under the Auxiliary Force Act, 1920, or is in holy orders, or is a regular minister of any religious denomination), XLIX of 1920.

who for the time being has attained the age of sixteen years but has not attained the age of fifty years shall, within the prescribed period, correctly fill up, or cause so to be filled up, to the best of his knowledge and belief, sign and lodge with the appropriate registration authority specified in the First Schedule, or such other registration authority as may be prescribed, the form set out in the Second Schedule, and if any such European British subject claims not to be ordinarily resident in India, he shall lodge with the said form a statement of such claim.

(2) If any registration authority has reason to believe that any person is a European British subject to whom the provisions of sub-section (1) are applicable, he may, by order in writing, require such person to furnish such particulars as may by specified in the order within such time as may be so specified, and such person, whether or not he is a European British subject to whom the provisions of the said sub-section are applicable, shall within the specified time furnish correctly to the best of his knowledge and belief the said particulars to the said registration authority in such form or manner as such order may require, and shall sign she same; and if any such person claims that he is not a European British subject to whom the provisions of sub section (1) are applicable, he shall furnish a statement of such claim with the particulars as aforesaid.

(3) If any person refuses or, without lawful excuse (the burden of proving which shall lie upon such person), neglects fully to comply with the requirements of sub-section (1) or of any order made under sub-section (2), he shall be punishable with fine which may extend to five hundred rupees.

(4) Every registration authority under this Act shall be deemed to be a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Determination of disputes as to applicability of this Act.

4. If any question arises with reference to this Act or any rule made thereunder whether a person is a European British subject to whom the provisions of sub-section (1) of section 3 are applicable, a person appointed in writing in this behalf by the prescribed authority may apply to the District Magistrate or to any officer specially empowered in this behalf by the Central Government in the area in which the person to whom the dispute relates is for the time being present, and such Magistrate or other officer, after hearing such person or giving him a reasonable opportunity for being heard, shall summarily determine the question, and the decision of such Magistrate or other officer shall be final.

Power of Central Government to make rules.

5. (1) The Central Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe registration authorities, in addition to those specified in the First Schedule;

(b) prescribe the time within which the form set out in the Second Schedule shall be lodged with the registration authority ;

(c) prescribe authorities who may make the appointment referred to in section 4 ;

(d) provide for the issue of certificates of registration ;

(e) provide for the preparation, compilation and correction of a register, and require the attendance of persons for any of such purposes ;

(f) require the notification of changes of address of registered persons.

(3) Rules made under this section may provide that any contravention thereof or of any order or notice issued thereunder shall be punishable with fine which may extend to five hundred rupees.

6. Nothing in this Act shall apply to any person confined for the time being in a prison or lunatic asylum. Act not to apply to certain persons

7. The Registration Ordinance, 19 9, is hereby repealed ; but any rules made, anything done and any action taken under the said Ordinance shall be deemed to have been made, done or taken under the corresponding provisions of this Act, and any offence committed against or any proceedings commenced under the said Ordinance, may be punished or may be continued and completed as if such offence were committed against or such proceedings were commenced under this Act. Repeal of Ordinance II of 1939.

THE FIRST SCHEDULE.

(*See* section 3).

Registration Authorities.

In the case of any servant of the Crown ..	The Head of the Office or Department in which he serves.
In the case of any person in the employ of any public or loca authority.	The chief executive officer of such authority.
In the case of any person in the employ of any railway.	The Head of the Railway Administration.
In any other case ..	The District Ma istrate of the district in which the person is or the time being resident, or in the case of a person resident in a Presidency-town, the Commissioner of Police.

THE SECOND SCHEDULE.

(*See* section 3).

Form of Particulars.

1. Name in full.
2. Address.
3. Date of birth.
4. Whether single, married or widower.
5. Number of dependents, specifying their relationship, if any, to him.
6. Profession or occupation.
7. Name and nature of business, *or* name, address and nat re of employer's business, *or* if employed in or under any Department of Government, the name of the Department.
8. Whether he has served, or undergone training of any description, in any naval, military or air force. If so, give particulars of such service or training including date and duration thereof.
9. Whether he possesses, or has possessed, a flying licence.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 23rd February, 1940, and is hereby promulgated for general information :—

ACT No. II OF 1940.

An Act to provide for the imposition of restrictions on foreigners.

WHEREAS it is expedient to provide for the imposition of restrictions on the entry of foreigners into British India, their presence therein and their departure therefrom ;

It is hereby enacted as follows :—

Short title, extent and duration.

1. (1) This Act may be called the Foreigners Act, 1940.

(2) It extends to the whole of British India.

(3) It shall be in force during the continuance of the present war and for a period of six months thereafter.

Definitions.

2. In this Act,—

(a) "foreigner" has the meaning assigned to it in the Foreigners Act, 1864, except that it does not include—

(i) any ruler or subject of any Indian State ; or

(ii) any native of the tribal areas ;

(b) "prescribed" means prescribed by orders made under this Act ;

(c) "specified" means specified by direction of a prescribed authority.

Power to make orders.

3. (1) The Central Government may, by order, make provision, either generally with respect to all foreigners or with respect to any particular foreigner or any prescribed class or description of foreigner, fo prohibiting, regulating or restricting the entry of foreigners into British India or their departure therefrom or their presence or continued presence therein.

(2) In particular, and without prejudice to the generality of the foregoing power, orders made under this section may provide that the foreigner—

(a) shall not enter British India, or shall enter British India only at such times and by such route and at such port or pla e and subject to the observance of such conditions on arrival as may be prescribed ;

(b) shall not depart from British India, or shall depart only at such times and by such route and from such port or place and subject to the observance of such conditions on departure as may be prescribed ;

(c) shall not remain in British India, or in any prescribed area therein ;

(d) shall remove himself to, and remain in, such area in Brit sh Indi as may be prescribed ;

(e) shall comply with such conditions as may be prescribed or specified—

(i) requiring him to reside in a particular place ;

(ii) imposing any restrictions on his movements ;

(iii) requi ing him to furnish such proof of his identity and to report such particulars to such authority in such manner and at such time and place as may be prescribed or specified ;

(iv) requiring him to allow his photograph and finger impressions to be taken and to furnish specimens of his handwriting and signature to such authority and at such time and place as may be prescribed or specified ;

(v) prohibiting him from association with persons of a prescribed or specified description ;

(vi) prohibiting him from engaging in activities of a prescribed or specified description ;

(vii) prohibiting him from using or possessing prescribed or specified articles ; or

(viii) otherwise regulating his conduct in any such particular as may be prescribed or specified ;

(f) shall enter into a bond with or without sureties for the due observance of, or as an alternative to the enforcement of, any or all prescribed or specified restrictions or conditions ; or

(g) shall be arrested and detained or confined ;

and may make provision for such incidental and supplementary matters as may, in the opinion of the Central Government, be expedient or necessary for giving effect to this Act.

Internees.

4. (1) Any foreigner (hereinafter referred to as an internee) in respect of whom there is in force any order made under clause (g) of sub-section (2) of section 3, directing that he be detained or confined, shall be detained or confined in such place and manner and subject to such conditions as to maintenance, discipline and the punishment of offences and breaches of discipline as the Central Government may from time to time determine.

(2) No person shall—

(a) knowingly assist an internee to escape from custody or knowingly harbour an escaped internee ; or

(b) give an escaped internee any assistance with intent thereby to prevent, hinder or interfere with the apprehension of the internee.

(3) The Central Government may, by order, provide for regulating access to, and the conduct of persons in, places in British India where internees are detained and for prohibiting or regulating the despatch or conveyance from outside such places to or for internees therein of such articles as may be prescribed.

(4) No proceedings shall be taken by virtue of sub-section (2) or sub-section (3) against any person in respect of any act done by him when he is himself an internee.

Change of name.

5. (1) No foreigner who was in British India on the date on which this Act came into force shall, while in British India after that date, assume or use or purport to assume or use for any purpose any name other than that by which he was ordinarily known immediately before the said date.

(2) Where, after the date on which this Act came into force, any foreigner carries on or purports to carry on (whether alone or in association with any other person) any trade or business under any name or style other than that under which that trade or business was being carried on immediately before the said date, he shall, for the purposes of sub-section (1), be deemed to be using a name other than that by which he was ordinarily known immediately before the said date.

(3) In relation to any foreigner who, not having been in British India on the date on which this Act came into force, thereafter enters British India, sub-sections (1) and (2) shall have effect as if for any reference in those sub-sections to the date on which this Act came into force there were substituted a reference to the date on which he first enters British India thereafter.

(4) For the purposes of this section—

(a) the expression "name" includes a surname, and

(b) a name shall be deemed to be changed if the spelling thereof is altered.

(5) Nothing in this section shall apply to the assumption or use—

(a) of any name in pursuance of a Royal licence ; or

(b) by any married woman, of her husband's name.

Obligations of masters of vessels, etc.

6. Any District Magistrate and any Commissioner of Police or, where there s no Commissioner of Police, any Superintendent of Police, may, for any purpose connected with the enforcement of this Act or any order made thereunder, enter, with such assistance as he may think fit, any vessel or aircraft at any port or place in British India and may—

(a) direct the master of the vessel or the pilot of the aircraft, as the case may be,—

(i) before any passenger disembarks, or before the vessel or aircraft leaves such port or place, as the case may be, to furnish a list in writing of the passengers who are on board or who have been carried on board at any time since the vessel or aircraft commenced its journey, or who have signified their intention of departing from British India on board such vessel or aircraft, setting out the ports or places at which they embarked, the ports or places of their disembarkation or intended disembarkation, and such other particulars as may be prescribed, and

(ii) to answer to the best of his ability any question relating to the passengers who are on board or who have disembarked in any part of British India ; and

(b) if any foreigner seeking to enter British India on board such vessel or aircraft does not give satisfactory reasons for entering British India, either—

(i) refuse to allow such foreigner to disembark from such vessel or aircraft, or

(ii) place him under such restraint as may be prescribed or specified.

Burden of proof.

7. If any question arises with reference to this Act or any order made or direction given thereunder, whether any person is or is not a foreigner or is or is not a foreigner of a particular class or description, the onus of proving that such person is not a fo eigner or is not a foreigner of such particular class or description, as the case may be, shall, notwithstanding anything contained in the Indian Evidence Act, 1872, lie upon such person. I of 1872.

Power to exempt from application of Act.

8. The Central Government may, by order, declare that any or all of the provisions of this Act or the orders made thereunder shall not apply, or shall apply only with such modifications or subject to such conditions as may be specified, to or in relation to any individual foreigner or any class or description of foreigner.

Power to give effect to orders, directions, etc.

9. (1) Any authority empowered by or under or in pursuance of the provisions of this Act to give any direction or to exercise any other power, may, in addition to any other action expressly provided for in this Act, take, or cause to be taken, such steps and use, or cause to be used, such force as may, in its opinion, be reasonably necessary for securing compliance with such direction or for preventing or rectifying any breach thereof, or for the effective exercise of such power, as the case may be.

(2) Any police officer may take such steps and use such force as may, in his opinion, be reasonably necessary for securing compliance with any order made or direction given under or in pursuance of the provisions of this Act or for preventing or for rectifying any breach of such order or direction.

(3) The power conferred by this section shall be deemed to confer upon any person acting in exercise thereof a right of access to any land or other property whatsoever.

10. Any authority upon which any power to make or give any direction, consent or permission or to do any other act is conferred by this Act or by any order made thereunder may, unless express provision is made to the contrary, in writing authorise, conditionally or otherwise, any authority subordinate to it to exercise such power on its behalf, and thereupon the said subordinate authority shall, subject to such conditions as may be contained in the authorisation, be deemed to be the authority upon which such power is conferred by or under this Act. Power to delegate authority.

11. (*1*) Any person who attempts to contravene, or abets, or attempts to abet, or does any act preparatory to, a contravention of, the provisions of this Act or of any order made or direction given thereunder, or fails to comply with any direction given in pursuance of any such order, shall be deemed to have contravened the provisions of this Act. Attempts, etc., to contravene the provisions of this Act, etc.

(*2*) Any person who, knowing or having reasonable cause to believe that any other person has contravened the provisions of this Act or of any order made or direction given thereunder, gives that other person any assistance with intent thereby to prevent, hinder or otherwise interfere with his arrest, trial or punishment for the said contravention, shall be deemed to have abetted that contravention.

(*3*) The master of any vessel or the pilot of any air craft, as the case may be, by means of which any foreigner enters or leaves British India in contravention of any order made under, or direction given in pursuance of, section 3 shall, unless he proves that he exercised all due diligence to prevent the said contravention, be deemed to have contravened this Act.

12. If any person contravenes the provisions of this Act or of any order made thereunder, or any direction given in pursuance of this Act or such order, he shall be punished with imprisonment for a term which may extend to five years and shall also be liable to fine; and if such person has entered into a bond in pursuance of clause (*f*) of sub-section (*2*) of section 3, his bond shall be forfeited, and any person bound thereby shall pay the penalty thereof, or show cause to the satisfaction of the convicting Court why such penalty should not be paid. Penalties.

13. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act. Protection to persons acting under this Act.

14. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of the Foreigners Act, 1864, the Registration of Foreigners Act, 1939, and of any other enactment for the time being in force. Application of other laws not barred.

III of 1864.
XVI of 1939.
I of 1939.

Repeal and saving.

15. (*1*) The Foreigners Ordinance, 1939, is hereby repealed.

(*2*) Notwithstanding such repeal, all orders made, directions given, things done and action taken under the said Ordinance, shall be deemed to have been made, given, done or taken under the provisions of this Act as if this Act had come into force on the 26th day of August, 1939, references to the said Ordinance in any rule made under any enactment shall be construed as references to this Act, and offences committed against or proceedings commenced under the said Ordinance may be punished or may be continued and completed as if such offences were committed against or such proceedings were commenced under this Act

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 23rd February, 1940, and is hereby promulgated for general information :—

ACT NO. III OF 1940.

An Act to provide for the retention in service of certain persons enrolled for service in the Royal Indian Navy.

WHEREAS it is expedient to provide for the retention in service of certain persons enrolled for service in the Royal Indian Navy ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Royal Indian Navy (Extension of Service) Act, 1940.

Extension of service where term of service has expired.

2. (*1*) Until such date as may be notified by the Central Government as the date of termination of the present hostilities, any person enrolled for service in the Royal Indian Navy who, by reason of the expiry of the term for which he engaged to serve when so enrolled, is no longer liable for service shall, notwithstanding such expiry, continue to be enrolled for service and to be liable for service in the Royal Indian Navy until he is discharged by order of the Officer Commanding the Royal Indian Navy.

Provided that the period for which the service of any such person is extended under this section shall not exceed five years from the day on which his service would otherwise have terminated.

(*2*) The provisions of this section shall apply also to any person enrolled for service in the Royal Indian Navy if the expiry of the term for which he engaged to serve occurred between the 2nd day of September, 1939, and the commencement of this Act.

G. H. SPENCE,
Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor-General on the 23rd February, 1940, and is hereby promulgated for general information :—

ACT NO. IV OF 1940.

An Act to extend the operation of the criminal law to offences committed on ships or aircraft registered in British India wherever they may be.

WHEREAS it is expedient to extend the operation of the criminal law to offences committed on ships or aircraft registered in British India wherever they may be, and for that purpose further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898 ; XLV of 1860. V of 1898.

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Offences on Ships and Aircraft Act, 1940.

Amendment of section 4 of Act XLV of 1860.

2. In section 4 of the Indian Penal Code, after clause (*3*) the following clause shall be inserted, namely :—

"(*4*) any person on any ship or aircraft registered in British India wherever it may be".

Amendment of section 188 of Act V of 1898.

3. In section 188 of the Code of Criminal Procedure, 1898, after the words "Prince or Chief in India", where they occur for the the second time, the following words shall be inserted, namely :—

"or

when any person commits an offence on any ship or aircraft registered in British India wherever it may be,"

G. H. SPENCE,
Secretary to the Government. of India.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Parsi Marriage and Divorce Act, 1936, was presented to the Council of State on the 29th February, 1940 :—

Papers Nos I and II.

We, the undersigned, members of the Select Committee to which the Bill to amend the Parsi Marriage and Divorce Act, 1936, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. The only material change we have made is in sub-clause (*c*) of clause 2 of the Bill. We consider it essential that the decision to discontinue the allowance or alimony in the event of the wife re-marrying or ceasing to remain chaste should rest with the Court and have therefore re-drafted sub-clause (*c*) of clause 2. We have also left it to the Court to decide whether an order for alimony or maintenance should, in the aforesaid circumstances, be rescinded or varied.

3. The Bill was published as follows :—

IN ENGLISH.

Gazette.	*Date.*
Gazette of India	4th March, 1939.
Fort St. George Gazette	23rd May, 1939.
Bombay Government Gazette	11th May, 1939.
Calcutta Gazette	23rd March, 1939.
United Provinces Gazette	6th May, 1939.
Punjab Government Gazette	5th, 12th and 19th May, 1939.
Central Provinces and Berar Gazette	28th April, 1939.
Assam Gazette	3rd May, 1939.
Bihar Gazette	29th March, 1939.
Orissa Gazette	21st April, 1939.
Coorg District Gazette	1st May, 1939.
Sind Government Gazette	25th May, 1939.
North-West Frontier Gazette	5th May, 1939.

IN THE VERNACULARS.

Province.	*Language.*	*Date.*
Bombay	Gujrati	1st June, 1939.

4. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

DAVID DEVADOSS,

SHANTIDASS ASKURAN,

K. RAMUNNI MENON.

A. P. PATRO.

H. IMAM.

MANOCKJI NADIRSHAW DALAL.

S. A. LAL.

The 28th February, 1940.

C. OF S. BILL NO. 2 OF 1939.

[AS AMENDED BY THE SELECT COMMITTEE.]

(Words underlined or side-lined indicate the amendments suggested by the Committee.)

A Bill to amend the Parsi Marriage and Divorce Act, 1936.

WHEREAS it is expedient to amend the Parsi Marriage and Divorce Act. 1936;

It is hereby enacted as follows:—

Short title. **1.** This Act may be called the Parsi Marriage and Divorce (Amendment) Act, 1940.

Amendment of section 40, Act III of 1936. **2.** In section 40 of the Parsi Marriage and Divorce Act, 1936,— III of 1936.

(*a*) in sub-section (*1*), after the words "the husband shall" the words "while the wife remains chaste and unmarried" shall be inserted;

(*b*) in clause (*a*) of sub-section (*1*), the words "while she remains chaste and unmarried" shall be omitted;

(*c*) after sub-section (*2*) the following sub-section shall be added:—

"(*3*) Where an order for alimony or maintenance in favour of a wife has been made either under the provisions of the Parsi Marriage and Divorce Act, 1865, or under the provisions of this Act, the Court, if satisfied that the wife has re-married or has not remained chaste, shall vary or rescind the order".

G. H. SPENCE,

Secretary to the Government of India.

2416 CS—704—8-3-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 15, 1940.

PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 1st March, 1940 :—

L. A. BILL No. 17 OF 1940.

A Bill to amend the Coal Mines Safety (Stowing) Act, 1939.

XIX of 1939. WHEREAS it is expedient to amend the Coal Mines Safety (Stowing) Act, 1939, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

Short title. 1. This Act may be called the Coal Mines Safety (Stowing) Amendment Act, 1940.

XIX of 1939. Amendment of preamble to Act XIX of 1939. 2. In the preamble to the Coal Mines Safety (Stowing) Act, 1939 (hereinafter referred to as the said Act), after the word "stowing" the words "and other operations" shall be inserted, and for the word "operation", where it occurs for the second time, the word "operations" shall be substituted.

*The Governor General has been pleased to give the previous sanction required by the proviso to sub-section (3) of section 166 of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

Amendment of section 6 Act XIX of 1939

3. In section 6 of the said Act,—

(a) the brackets and words "(not being territory which has been declared under section 5 of the Indian Tariff Act, 1934, to be foreign territory for the purposes of that section)" shall be omitted ;

(b) after the words "a duty of customs" the brackets and words "(which shall be in addition to any duty of customs for the time being leviable under any other Act)" shall be inserted.

Amendment of section 7, Act XIX of 1939.

4. In section 7 of the said Act, for the words, figures and brackets "determined in like manner to that provided in sub-section (1) of section 144 of the Government of India Act, 1935" the words "determined in such manner as may be prescribed" shall be substituted.

Amendment of section 8, Act XIX of 1939.

5. In sub-section (*1*) of section 8 of the said Act,—

(a) the word "and" at the end of clause (*i*) shall be omitted ;

(b) after clause (*ii*) the following clauses shall be added, namely :—

"(*iii*) the execution of operations other than stowing in furtherance of the objects of this Act ; and

(*iv*) the prosecution of research work connected with safety in mines".

Amendment of section 9, Act XIX of 1939.

6. In sub-section (*2*) of section 9 of the said Act, after the word "stowing", where it occurs for the second time, the words "or any other operation towards which assistance may be granted under this Act" shall be inserted.

Amendment of section 12, Act XIX of 1939.

7. In sub-section (*2*) of section **12** of the said Act, after clause (*b*) the following clause shall be inserted, namely :—

"(*bb*) the determination of the net proceeds of the duty of excise for the purposes of section 7".

STATEMENT OF OBJECTS AND REASONS.

Fires are raging in a number of coal mines in the Jharia Coalfield and constitute a source of danger to the neighbouring properties. The Coal Mines Stowing Board considers that it should be permissible to finance from the Coal Mines Stowing Fund, set up under the Coal Mines Safety (Stowing) Act, 1939, such measures as may be required to extinguish fires of this nature as well as protective measures generally, such as the strengthening of boundaries between mines and the prevention of inundation of mines by water. When the Coal Mines Stowing Bill, which was passed as Act XIX of 1939, was introduced, it was contemplated that it would be permissible to spend money from the funds of the Board on such measures. But as a result of a change made in the Legislative Assembly it is probable that the Act does not permit expenditure of this nature. This Bill is mainly designed to bring such expenditure from the Coal Mines Stowing Fund within the scope of the Act. The opportunity has been taken to include in the Bill certain other minor amendments to the Act, which have been found necessary.

NEW DELHI :
The 27th February, 1940. } A. RAMASWAMI MUDALIAR.

NOTES ON CLAUSES.

Clause 2.—This is consequential on the changes in the Act made by later clauses of the Bill.

Clause 3.—This is intended to make it clear that the duty of customs referred to in section 6 of the Act is additional to the duty ordinarily leviable under the Indian Tarriff Act, 1934, and that the duty can also be imposed on coal and coke coming into British India from the territories of Indian States which have been declared as foreign territories under section 5 of the Indian Tariff Act.

Clause 4.—Section 7 of the Act read with section 144(1) of the Government of India Act, 1935, requires the Auditor General to ascertain and certify the net proceeds of the duty of excise. Under the rules issued under the Act, the duty is being collected by the railways along with freight. The Auditor General is not concerned with Railway accounts and it is therefore proposed to leave the manner of determination of the net proceeds of the duty to be prescribed by rules under the Act.

Clause 5.—This clause deals with the principal amendment which is explained in the Statement of Objects and Reasons. It is also proposed to enable the funds of the Board to be spent on research work connected with safety in coal mines. This step was also contemplated when the Coal Mines Stowing Bill was introduced last year.

Clauses 6 and 7.—These are consequential amendments.

MD. RAFI,

Secretary to the Government of India.

2550 CS—705—15-3-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 22, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

THE following Act of the Indian Legislature received the assent of the Governor-General on the 11th March, 1940, and is hereby promulgated for general information :—

ACT No. V OF 1940.

An Act to provide for the registration and more effective protection of Trade Marks.

WHEREAS it is expedient to provide for the registration and more effective protection of trade marks ;

It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Trade Marks Act, 1940.

(*2*) It extends to the whole of British India.

(*3*) This section and section 85 shall come into force at once ; the remaining provisions of the Act shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint in this behalf.

Definitions.

2. (*1*) In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "associated trade marks" means trade marks deemed to be, or required to be registered as, associated trade marks under this Act ;

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(b) "certification trade mark" means a mark adapted in relation to any goods to distinguish in the course of trade goods certified by any person in respect of origin, material, mode of manufacture, quality, accuracy or other characteristic, from goods not so certified and registrable as such under the provisions of Chapter VIII in respect of those goods in the name, as proprietor of the certification trade mark, of that person;

(c) "District Court" has the meaning assigned to it in the Code of Civil Procedure, 1908;

(d) "High Court" means a High Court as defined in sub-section (1) of section 219 of the Government of India Act, 1935; V of 1908.

(e) "limitations" (with its grammatical variations) means any limitations of the exclusive right to the use of a trade mark given by the registration of a person as proprietor thereof, including limitations of that right as to mode of use, as to use in relation to goods to be sold or otherwise traded in within British India, or as to use in relation to goods to be exported to any market outside British India; 26 Geo. 5, ch. 2.

(f) "mark" includes a device, brand, heading, label ticket, name, signature, word, letter or numeral or any combination thereof;

(g) "permitted use" means the use of a trade mark by a registered user thereof in relation to goods with which he is connected in the course of trade and in respect of which for the time being the trade mark remains registered and he is registered as a registered user, being use such as to comply with any conditions or restrictions to which his registration is subject;

(h) "prescribed" means prescribed by rules made, in relation to proceedings before a High Court, by such High Court, and in other cases, by the Central Government;

(i) "registered" (with its grammatical variations) means registered under this Act;

(j) "registered trade mark" means a trade mark which is actually on the register;

(k) "registered user" means a person who is for the time being registered as such under section 41;

(l) "trade mark" means a mark used or proposed to be used in relation to goods for the purpose of indicating or so as to indicate a connection in the course of trade between the goods and some person having the right, either as proprietor or as registered user, to use the mark whether with or without any indication of the identity of that person;

(m) "transmission" means transmission by operation of law, devolution on the personal representative of a deceased person and any other mode of transfers, not being assignment;

(n) "tribunal" means the Registrar or, as the case may be, the Court before which the proceeding concerned is pending.

(2) References in this Act to the use of a mark shall be construed as references to the use of a printed or other visual representation of the mark, and references herein to the use of a mark in relation to goods shall be construed as references to the use thereof upon, or in any other relation whatsoever to, such goods.

3. The provisions of this Act shall be in addition to, and not in derogation of, the provisions of any other law for the time being in force. **Application of other laws not barred.**

CHAPTER II.

THE REGISTER AND CONDITIONS FOR REGISTRATION.

4. (*1*) For the purposes of this Act there shall be established at the Patent Office a Trade Mark Registry, and a record called the Register of Trade Marks (in this Act referred to as the register) shall be kept thereat wherein shall be entered all registered trade marks with the names, addresses and descriptions of their proprietors, notifications of assignments and transmissions, the names, addresses and descriptions of registered users, disclaimers, conditions, limitations, and such other matters relating to registered trade marks as may be prescribed, but there shall not be entered in the register any notice of any trust express, implied or constructive, nor shall any such notice be receivable by the Registrar. The register of trade marks.

(*2*) Subject to the superintendence and direction of the Central Government, the register shall be kept under the control and management of the Controller of Patents and Designs, who shall for the purposes of this Act be called the Registrar of Trade Marks and is in this Act referred to as the Registrar.

(*3*) The register shall at all convenient times be open to the inspection of the public, subject to such conditions and restrictions as may be prescribed.

5. (*1*) A trade mark may be registered only in respect of particular goods or classes of goods. **Registration to be in respect of particular goods.**

(*2*) Any question arising as to the class within which any goods fall shall be determined by the Registrar whose decision in the matter shall be final.

6. (*1*) A trade mark shall not be registered unless it contains or consists of at least one of the following essential particulars, namely :— **Distinctiveness requisite for registration.**

(*a*) the name of a company, individual, or firm, represented in a special or particular manner ;

(*b*) the signature of the applicant for registration or some predecessor in his business ;

(*c*) one or more invented words ;

(*d*) one or more words having no direct reference to the character or quality of the goods, and not being, according to its ordinary signification, a geographical name or surname or the name of a sect, caste or tribe in India ;

(*e*) any other distinctive mark, provided that a name, signature, or any word, other than such as fall within the descriptions in the above clauses, shall not be registerable except upon evidence of its distinctiveness.

(*2*) For the purposes of this section, the expression "distinctive" means adapted, in relation to the goods in respect of which a trade mark is proposed to be registered, to distinguish goods with which the proprietor of the trade mark is or may be connected in the course of trade from goods in the case of which no such connection subsists, either generally or, where the trade mark is proposed to be registered subject to limitations, in relation to use within the extent of the registration.

(*3*) In determining whether a trade mark is adapted to distinguish as aforesaid, the tribunal may have regard to the extent to which—

(*a*) the trade mark is inherently so adapted to distinguish, and

(b) by reason of the use of the trade mark or of any other circumstances, the trade mark is in fact so adapted to distinguish :

Provided that in the case of a trade mark which has been continuously used (either by the applicant for registration or by some predecessor in his business, and either in its original form or with additions or alterations not substantially affecting its identity) in relation to the same goods as those in relation to which registration is applied for, during a period from a date prior to the 25th day of February, 1937, to the date of application for registration, the Registrar shall not refuse registration by reason only of the fact that the trade mark is not adapted to distinguish as aforesaid, and may accept evidence of acquired distinctiveness as entitling the trade mark to registration.

Limitation as to colour.

7. (1) A trade mark may be limited wholly or in part to one or more specified colours, and any such limitation shall be taken into consideration by any tribunal having to decide on the distinctive character of the trade mark.

(2) So far as a trade mark is registered without limitation of colour it shall be deemed to be registered for all colours.

Prohibition of registration of certain matter.

8. No trade mark nor part of a trade mark shall be registered which consists of, or contains, any scandalous design, or any matter the use of which would—

(a) by reason of its being likely to deceive or to cause confusion or otherwise, be disentitled to protection in a Court of justice ; or

(b) be likely to hurt the religious susceptibilities of any class of His Majesty's subjects ; or

(c) be contrary to any law for the time being in force or to morality.

Use of names of chemical elements barred.

9. No word which is the commonly used and accepted name of any single chemical element or single chemical compound (as distinguished from a mixture) shall be registered as a trade mark in respect of a chemical substance or preparation, and any such registration shall, notwithstanding anything in section 24, be deemed for the purposes of section 46 to be an entry made in the register without sufficient cause or an entry wrongly remaining on the register, as the circumstances may require :

Provided that this section shall not apply to a word which is used to denote only a brand or make of the element or compound as made by the proprietor or a registered user of the trade mark, as distinguished from the element or compound as made by others, and in association with a suitable name or description open to the public use.

Prohibition of registration of identical or similar trade mark.

10. (1) Save as provided in sub-section (2), no trade mark shall be registered in respect of any goods or description of goods which is identical with a trade mark belonging to a different proprietor and already on the register in respect of the same goods or description of goods, or which so nearly resembles such trade mark as to be likely to deceive or cause confusion.

(2) In case of honest concurrent use or of other special circumstances which, in the opinion of the Registrar, make it proper so to do he may permit the registration by more than one proprietor of trade marks which are identical or nearly resemble each other in respect of the same goods or description of goods, subject to such conditions and limitations, if any, as the Registrar may think fit to impose.

(3) Where separate applications are made by different persons to be registered as proprietors respectively of trade marks which are identical or nearly resemble each other, in respect of the same goods or description of goods, the Registrar may refu

to register any of them until their rights have been determined by a competent Court.

Registration of parts of trade marks and of trade marks as a series.

11. (*1*) Where the proprietor of a trade mark claims to be entitled to the exclusive use of any part thereof separately, he may apply to register the whole and the part as separate trade marks.

(*2*) Each such separate trade mark shall satisfy all the conditions applying to, and have all the incidents of, an independent trade mark.

(*3*) Where a person claiming to be the proprietor of several trade marks in respect of the same goods or description of goods which, while resembling each other in the material particulars thereof, yet diff r in respect of—

(*a*) statements of the goods in relation to which they are respectively used or proposed to be used ; or

(*b*) statements of number, price, quality, or names of places ; or

(*c*) other matter of a non-distinctive character which does not substantially affect the identity of the trade mark ; or

(*d*) colour ;

seeks to register those trade marks, they may be registered as a series in one registration.

Associated trade marks.

12. (*1*) Where a trade mark which is registered, or is the subject of an application for registration, in respect of any goods is identical with another trade mark which is registered, or is the subject of an application for registration, in the name of the same proprietor in respect of the same goods or description of goods, or so nearly resembles it as to be likely to deceive or cause confusion if used by a person other than the proprietor, the Registrar may at any time require that the trade marks shall be entered on the register as associated trade marks.

(*2*) Where a trade mark and any part thereof are, in accordance with the provisions of subsection (*1*) of section **11**, registered as separate trade marks in the name of the same proprietor, they shall be deemed to be, and shall be registered as, associated trade marks.

(*3*) All trade marks registered in accordance with the provisions of subsection (*3*) of section 11 as a series in one registration shall be deemed to be, and shall be registered as, associated trade marks.

(*4*) On application made in the prescribed manner by the registered proprietor of two or more trade marks registered as associated trade marks, the Registrar may dissolve the association as respects any of them if he is satisfied that there would be no likelihood of deception or confusion being caused if that trade mark were used by any other person in relation to any of the goods in respect of which it is registered, and may amend the register accordingly.

Registration subject to disclaimer.

13. If a trade mark contains—

(*a*) any part not separately registered as a trade mark in the name of the proprietor, or for the separate registration of which no application has been made, or

(*b*) any matter common to the trade, or otherwise of a non-distinctive character,

the tribunal, in deciding whether the trade mark shall be entered or shall remain on the register, may require, as a condition of its being on the register, that the proprietor shall either disclaim any right to the exclusive use of such part or of all or any portion of such matter, as the case may be, to the exclusive use of which the tribunal holds him not to be entitled, or make such other disclaimer as the tribunal

may consider necessary for the purpose of defining the rights of the proprietor under the registration :

Provided that no disclaimer shall affect any rights of the proprietor of a trade mark except such as arise out of the registration of the trade mark in respect of which the disclaimer is made.

CHAPTER III.

PROCEDURE FOR, AND DURATION OF, REGISTRATION.

Application for registration.

14. (*1*) Any person claiming to be the proprietor of a trade mark used or proposed to be used by him who is desirous of registering it shall apply in writing to the Registrar in the prescribed manner, and subject to the provisions of this Act, the Registrar may refuse the application or may accept it absolutely or subject to such amendments, modifications, conditions or limitations, if any, as he may think fit.

(*2*) In the case of a refusal or conditional acceptance the Registrar shall, if required by the applicant, state in writing the grounds of his decision and the materials used by him in arriving thereat.

(*3*) The tribunal may at any time, whether before or after acceptance, correct any error in or in connection with the application, or may permit the applicant to amend his application upon such terms as it may think fit.

Opposition to registration.

15. (*1*) When an application for registration of a trade mark has been accepted, whether absolutely or subject to conditions or limitations, the Registrar shall, as soon as may be after acceptance, cause the application as accepted, together with the conditions and limitations, if any, subject to which it has been accepted, to be advertised in the prescribed manner :

Provided that the Registrar may cause an application to be advertised before acceptance if it relates to a trade mark to which clause (*e*) of subsection (*1*) of section 6 applies, or in any other case where it appears to him that it is expedient by reason of any exceptional circumstances so to do, and where an application has been so advertised the Registrar may, if he thinks fit, advertise it again when it has been accepted, but shall not be bound so to do.

(*2*) Any person may, within the prescribed time from the date of the advertisement of an application, give notice in writing in the prescribed manner to the Registrar of opposition to the registration.

(*3*) The Registrar shall serve in the prescribed manner a copy of the notice on the applicant, and within the prescribed time the applicant shall send to the Registrar, in the prescribed manner, a counter statement of the grounds on which he relies for his application, and, if he does not do so, he shall be deemed to have abandoned his application.

(*4*) If the applicant sends such counter-statement, the Registrar shall serve in the prescribed manner a copy thereof on the persons giving notice of opposition, and shall, after hearing the parties, if so required, and considering the evidence, decide whether, and subject to what conditions or limitations, if any, registration is to be permitted.

(*5*) If a person giving notice of opposition or an applicant sending a counter-statement after receipt of a copy of such notice, or an appellant against any order of the Registrar under section 14 or this section, neither resides nor carries on business in British India, the tribunal may require him to give security for costs of the proceedings before it, and in default of such security being duly given may treat the opposition or application or appeal, as the case may be, as abandoned.

(16) (1) When an application for registration of a trade mark has been accepted and either has not been opposed and the time for notice of opposition has expired, or having been opposed, has been decided in favour of the applicant, the Registrar shall, unless the application has been accepted in error, or unless the Central Government otherwise directs, register the said trade mark, and the trade mark, when registered, shall be registered as of the date of the making of the said application, and that date shall, subject to any directions made under section 83 applicable to such trade mark, be deemed for the purposes of this Act to be the date of registration. Registration

(2) On the registration of a trade mark the Registrar shall issue to the applicant a certificate in the prescribed form of the registration thereof sealed with the seal of the Patent Office.

(3) Where registration of a trade mark is not completed within twelve months from the date of the application by reason of default on the part of the applicant, the Registrar may, after giving notice to the applicant in the prescribed manner, treat the application as abandoned unless it is completed within the time specified in that behalf in the notice.

17. (1) Save as provided in sub-section (2), nothing in this Act shall authorise the registration of two or more persons who use a trade mark independently, or propose so to use it, as joint proprietors thereof. Jointly owned trade marks.

(2) Where the relations between two or more persons interested in a trade mark are such that no one of them is entitled as between himself and the other or others of them to use it except—

(a) on behalf of both or all of them, or

(b) in relation to an article with which both or all of them are connected in the course of trade,

those persons may be registered as joint proprietors of the trade mark, and this act shall have effect in relation to any rights to the use of the trade mark vested in those persons as if those rights had been vested in a single person.

18. (1) The registration of a trade mark shall be for a period of seven years, but may be renewed from time to time in accordance with the provisions of this section. Duration and renewal of registration.

(2) The Registrar shall, on application made by the registered proprietor of a trade mark in the prescribed manner and within the prescribed period, renew the registration of the trade mark for a period of fifteen years from the date of expiration of the original registration or of the last renewal of registration, as the case may be (which date is in this section referred to as "the expiration of the last registration").

(3) At the prescribed time before the expiration of the last registration of a trade mark, the Registrar shall send notice in the prescribed manner to the registered proprietor of the date of expiration and the conditions as to payment of fees and otherwise upon which a renewal of registration may be obtained, and if at the expiration of the time prescribed in that behalf those conditions have not been duly complied with the Registrar may remove the trade mark from the register, subject to such conditions (if any) as to its restoration to the register as may be prescribed.

19. Where a trade mark has been removed from the register for failure to pay the fee for renewal, it shall nevertheless, for the purpose of any application for the registration of another trade mark during one year next after the date of the removal, be deemed to be a trade mark already on the register, unless the tribunal is satisfied either— Effect of removal from register for failure to pay fee for renewrl

(a) that there has been no *bona fide* trade use of the trade mark which has been removed during the two years immediately preceding its removal; or

(b) that no deception or confusion would be likely to arise from the use of the trade mark which is the subject of the application for registration by reason of any previous use of the trade mark which has been removed.

CHAPTER IV.

EFFECT OF REGISTRATION.

No action for infringement of unregistered trade mark.

20. (1) No person shall be entitled to institute any proceeding to prevent, or to recover damages for, the infringement of an unregistered trade mark unless such trade mark has been continuously in use since before the 25th day of February, 1937, by such person or by a predecessor in title of his and unless an application for its registration, made within five years from the commencement of this Act, has been refused; and the Registrar shall, on application in the prescribed manner, grant a certificate that such application has been refused.

(2) Nothing in this Act shall be deemed to affect rights of action against any person for passing off goods as the goods of another person or the remedies in respect thereof.

Right conferred by registration.

21. Subject to the provisions of sections 22, 25 and 26, the registration of a person in the register as proprietor of a trade mark in respect of any goods shall, if valid, give to that person the exclusive right to the use of the trade mark in relation to those goods and, without prejudice to the generality of the foregoing provision, that right shall be deemed to be infringed by any person who, not being the proprietor of the trade mark or a registered user thereof using by a way of the permitted use, uses a mark identical with it or so nearly resembling it as to be likely to deceive or cause confusion, in the course of trade, in relation to any goods in respect of which it is registered, and in such manner as to render the use of the mark likely to be taken either—

(a) as being used as a trade mark; or

(b) to import a reference to some person having the right either as a proprietor or as registered user to use the trade mark or to goods with which such a person as aforesaid is connected in the course of trade.

No infringement in certain circumstances.

22. (1) The right to the use of a trade mark given under section 21 by registration shall be subject to any conditions or limitations entered on the register, and shall not be deemed to be infringed by the use of any such mark as aforesaid in any mode, in relation to goods to be sold or otherwise traded in, in any place, or in any relation to goods to be exported to any market, or in any other circumstances, to which, having regard to any such limitations, the registration does not extend.

(2) The said right to the use of a trade mark shall not be deemed to be infringed by the use of any such mark as aforesaid by any person—

(a) in relation to goods connected in the course of trade with the proprietor or a registered user of the trade mark if, as to those goods or a bulk of which they form part, the proprietor or the registered user conforming to the permitted use has applied the trade mark and has not subsequently removed or obliterated it, or has at any time expressly or impliedly consented to the use of the trade mark; or

(b) in relation to goods adapted to form part of, or to be accessory to, other goods in relation to which the trade mark has been used without infringement of the right given as aforesaid or might for the time being be so used, if the use of the mark is reasonably necessary in order to indicate that the goods are so adapted and neither the purpose nor the effect of the use of the

mark is to indicate otherwise than in accordance with the fact a connection in the course of trade between any person and the goods.

(3) The use of a registered trade mark, being one of two or more registered trade marks which are identical or nearly resemble each other, in exercise of the right to the use of that trade mark given by registration as aforesaid, shall not be deemed to be an infringement of the right so given to the use of any other of those trade marks.

Registration to be *prima facie* evidence of validity.

23. In all legal proceedings relating to a registered trade mark, the fact that a person is registered as proprietor thereof shall be *prima facie* evidence of the validity of the original registration of the trade mark and of all subsequent assignments and transmissions thereof.

Registration to be conclusive as to validity after seven years.

24. In all legal proceedings relating to a registered trade mark, the original registration of the trade mark shall after the expiration of seven years from the date of such original registration be taken to be valid in all respects unless such registration was obtained by fraud, or unless the trade mark offends against the provisions of section 8.

Saving for vested rights.

25. Nothing in this Act shall entitle the proprietor or a registered user of a registered trade mark to interfere with or restrain the use by any person of a trade mark identical with or nearly resembling it in relation to goods in relation to which that person or a predecessor in title of his has continuously used that trade mark from a date prior—

(a) to the use of the first-mentioned trade mark in relation to those goods by the proprietor or a predecessor in title of his, or

(b) to the registration of the first-mentioned trade mark in respect of those goods in the name of the proprietor or a predecessor in title of his,

whichever is the earlier, or to object (on such use being proved) to registration of that identical or nearly resembling trade mark in respect of those goods under sub-section (2) of section 10.

Saving for use of name, address, or description of goods.

26. No registration of a trade mark shall interfere with any *bona fide* use by a person of his own name or that of his place of business, or of the name, or of the name of the place of business, of any of his predecessors in business, or the use by any person of any *bona fide* description of the character or quality of his goods, not being a description that would be likely to be taken as importing any such reference as is mentioned in clause (b) of section 21 or in clause (b) of section 57.

Words used as name or description of an article or substance.

27. (1) The registration of a trade mark shall not be deemed to have become invalid by reason only of any use after the date of the registration of any words which the trade mark contains or of which it consists as the name or description of an article or substance :

Provided that, if it is proved either—

(a) that there is a well-known and established use of the said words as the name or description of the article or substance by a person or persons carrying on a trade therein, not being use in relation to goods connected in the course of trade with the proprietor or a registered user of the trade mark or (in the case of a certification trade mark) goods certified by the proprietor; or

(b) that the article or substance has been manufactured under a patent in force at or granted after the commencement of this section, that a period of two years or more after the cesser of the patent has elapsed, and

that the said words are the only practicable name or description of the article or substance,—

the provisions of sub-section (2) shall apply.

(2) Where the facts mentioned in clause (a) or clause (b) of the proviso to sub-section (1) are proved with respect to any words, then—

(a) for the purposes of any proceedings under section 46—

(i) if the trade mark consists solely of such words, the registration of the trade mark, so far as regards registration in respect of the article or substance in question or of any goods of the same description, shall be deemed to be an entry wrongly remaining on the register,

(ii) if the trade mark contains such words and other matter, the tribunal, in deciding whether the trade mark shall remain on the register, so far as regards registration in respect of the article or substance in question and of any goods of the same description, may, in case of a decision in favour of its remaining on the register, require as a condition thereof that the proprietor shall disclaim any right to the exclusive use in relation to that article or substance and any goods of the same description, of such words, provided that no disclaimer shall affect any rights of the proprietor of a trade mark except such as arise out of the registration of the trade mark in respect of which the disclaimer is made;

(b) for the purposes of any other legal proceedings relating to the trade mark,—

(i) if the trade mark consists solely of such words, all rights of the proprietor under this Act or any other law to the exclusive use of the trade mark in relation to the article or substance in question or to any goods of the same description, or

(ii) if the trade mark contains such words and other matter all such rights of the proprietor to the exclusive use of such words, in such relation as aforesaid,

shall be deemed to have ceased on the date at which the use mentioned in clause (a) of the proviso to sub-section (1) first became well-known and established, or at the expiration of the period of two years mentioned in clause (b) of the said proviso.

CHAPTER V.

ASSIGNMENT AND TRANSMISSION.

Power of registered proprietor to assign and give receipts.

28. The person for the time being entered in the register as proprietor of a trade mark shall, subject to the provisions of this Act and to any rights appearing from the register to be vested in any other person, have power to assign the trade mark, and to give effectual receipts for any consideration for such assignment.

Assignability of registered trade marks.

29. Notwithstanding anything in any other law to the contrary, a registered trade mark shall, subject to the provisions o this chapter, be assignable and transmissible whether in connection with the goodwill of a business or not, and in respect either of all of the goods in respect of which it is registered or of some only of those goods.

Assignability of unregistered trade marks.

30. An unregistered trade mark shall be assignable and transmissible whether in connection with the goodwill of a business or not:

Provided that, except in connection with the goodwill of a business, assignment or transmission shall be permissible only if—

(a) at the time of assignment or transmission of the unregistered trade mark it is used in the same business as a registered trade mark, and

(b) the registered trade mark is assigned or transmitted at the same time and to the same person as the unregistered trade mark, and

(c) the unregistered trade mark relates to goods in respect of which the registered trade mark is assigned or transmitted.

31. (*1*) Notwithstanding anything in sections 29 and 30, a trade mark shall not be assignable or tansmissible in a case in which as a result of the assignment or transmission there would in the circumstances subsist, whether under this Act or any other law, exclusive rights in more than one of the persons concerned to the use, in relation to the same goods, or description of goods, of trade marks nearly resembling each other or of identical trade marks, if, having regard to the similarity of the goods and of the trade marks, the use of the trade marks in exercise of those rights would be likely to deceive or cause confusion : **Restrictions on assignment or transmission where multiple exclusive rights would be created.**

Provided that an assignment or transmission shall not be deemed to invalid under this sub-section if the exclusive rights subsisting as a result thereof in the persons concerned respectively are, having regard to limitations imposed thereon, such as not to be exercisable by two or more of those persons in relation to goods to be sold, or otherwise traded in, within British India (otherwise than for export therefrom), or in relation to goods to be exported to the same market outside British India.

(*2*) The proprietor of a registered trade mark who proposes to assign it may submit to the Registrar in the prescribed manner a statement of case setting out the circumstances and the Registrar may issue to him a certificate stating whether, having regard to the similarity of the goods and of the trade marks referred to in the case, the proposed assignment would or would not be invalid under sub-section (*1*), and a certificate so issued shall, subject to appeal and unless it is shown that the certificate was obtained by fraud or misrepresentation, be conclusive as to the validity or invalidity under sub-section (*1*) of the assignment in so far as such validity or invalidity depends upon the facts set out in the case, but, as regards a certificate in favour of validity, only if application for the registration under section 35 of the title of the person becoming entitled is made within six months from the date on which the certificate is issued.

32. Notwithstanding anything in sections 29 and 30, a trade mark shall not be assignable or transmissible in a case in which as a result of the assignment or transmission there would in the circumstances subsist, whether under this Act or any other law, an exclusive right in one of the persons concerned to the use of the trade mark limited to use in relation to goods to be sold, or otherwise traded in, in any place in British India and an exclusive right in another of these persons to the use of a trade mark nearly resembling the first-mentioned trade mark or of an identical trade mark in relation to the same goods or description of goods limited to use in relation to goods to be sold, or otherwise traded in, in any other place in British India : **Restrictions on assignment or transmission when exclusive rights would be created in different parts of British India.**

Provided that in any such case, on application in the prescribed manner by the proprietor of a trade mark who proposes to assign it, or by a person who claims that a registered trade mark has been transmitted to him or to a predecessor in title of his since the commencement of this Act, the Registrar, if he is satisfied that in all the circumstances the use of the trade mark in exercise of the said rights would not be contrary to the public interest, may approve the assignment or transmission, and an assignment or transmission so approved shall not, unless it is shown that the approval was obtained by fraud or misrepresentation, be deemed to be invalid under this section or section 31 if application for the registration under section 35 of the title of the person becoming entitled is made within six months from the date on which the approval is given or, in the case of a transmission, was made before that date.

Conditions for assignment otherwise than in connection with the goodwill of a business.

33. Where an assignment in respect of any goods of a trade mark which is at the time of the assignment used in a business in those goods, is made after the commencement of this Act otherwise than in connection with the goodwill of that business, the assignment shall not take effect unless the assignee, not later than the expiration of six months from the date on which the assignment is made or within such extended period, if any, as the Registrar may allow, applies to the Registrar for directions with respect to the advertisement of the assignment, and advertises it in such form and manner and within such period as the Registrar may direct.

Conditions for assignment and transmission of certification trade marks and associated trade marks.

34. (1) A certification trade mark shall not be assignable or transmissible otherwise than with the consent of the Central Government, for which application shall be made in writing in the prescribed manner through the Registrar.

(*2*) Associated trade marks shall be assignable and transmissible only as a whole and not separately.

Registration of assignments and transmissions.

35. (*1*) Where a person becomes entitled by assignment or transmission to a registered trade mark, he shall apply in the prescribed manner to the Registrar to register his title, and the Registrar shall on receipt of the application and on proof of title to his satisfaction, register him as the proprietor of the trade mark in respect of the goods in respect of which the assignment or transmission has effect, and shall cause particulars of the assignment or transmission to be entered on the register.

(*2*) Except for the purposes of an appeal against a decision of the Registrar under sub-section (*1*) or of an application under section 46, a document or instrument in respect of which no entry has been made in the register in accordance with sub-section (*1*) shall not be admitted in evidence before any tribunal in proof of the title to a trade mark unless the tribunal otherwise directs.

CHAPTER VI.

USE OF TRADE MARKS AND REGISTERED USERS.

Proposed use of trade mark by company to be formed.

36. (*1*) No application for the registration of a trade mark in respect of any goods shall be refused, nor shall permission for such registration be withheld, on the ground only that it appears that the applicant does not use or propose to use the trade mark, if the Registrar is satisfied that a company is about to be formed and registered under the Indian Companies Act, 1913, and that the applicant intends to assign the trade mark to that company with a view to the use thereof in relation to those goods by the company. VII of 1913.

(*2*) The tribunal may, in a case to which sub-section (*1*) applies, require the applicant to give security for the costs of any proceedings relative to any opposition or appeal, and in default of such security being duly given may treat the application as abandoned.

(*3*) Where in a case to which sub-section (*1*) applies, a trade mark in respect of any goods is registered in the name of an applicant who relies on intention to assign to a company, then, unless within such period as may be prescribed, or within such further period not exceeding six months as the Registrar may, on application being made to him in the prescribed manner, allow, the company has been registered as the proprietor of the trade mark in respect of those goods, the registration shall cease to have effect in respect thereof at the expiration of that period, and the Registrar shall amend the register accordingly.

37. (1) Subject to the provisions of section 38, a registered trade mark may be taken off the register in respect of any of the goods in respect of which it is registered on application in the prescribed manner by any person aggrieved to a High Court or to the Registrar, on the ground either— Removal from register and imposition of limitations on ground of non-use.

(a) that the trade mark was registered without any *bona fide* intention on the part of the applicant for registration that it should be used in relation to those goods by him or, in a case to which the provisions of section 36 apply, by the company concerned, and that there has in fact been no *bona fide* use of the trade mark in relation to those goods by any proprietor thereof for the time being up to a date one month before the date of the application; or

(b) that up to a date one month before the date of the application, a continuous period of five years or longer elapsed during which the trade mark was registered and during which there was no *bona fide* use thereof in relation to those goods by any proprietor thereof for the time being :

Provided that, except where the applicant has been permitted under subsection (2) of section 10 to register an identical or nearly resembling trade mark in respect of the goods in question or where the tribunal is of opinion that he might properly be permitted so to register such a trade mark, the tribunal may refuse an application made under clause (a) or clause (b) in relation to any goods, if it is shown that there has been, before the relevant date or during the relevant period, as the case may be, *bona fide* use of the trade mark by any proprietor thereof for the time being in relation to goods of the same description, being goods in respect of which the trade mark is registered.

(2) Where in relation to any goods in respect of which a trade mark is registered—

(a) the circumstances referred to in clause (b) of subsection (1) are shown to exist so far as regards non-use of the trade mark in relation to goods to be sold, or otherwise traded in, in a particular place in British India (otherwise than for export from British India), or in relation to goods to be exported to a particular market outside British India, and

(b) a person has been permitted under subsection (2) of section 10 to register an indentical or nearly resembling trade mark in respect of those goods under a registration extending to use in relation to goods to be so sold, or otherwise traded in, or in relation to goods to be so exported, or the tribunal is of opinion that he might, properly be permitted so to register such a trade mark,

on application by that person in the prescribed manner to a High Court or to the Registrar, the tribunal may impose on the registration of the first-mentioned trade mark such limitations as it thinks proper for securing that that registration shall cease to extend to such use

(3) An applicant shall not be entitled to rely for the purpose of clause (b) of subsection (1) or of subsection (2) on any non-use of a trade mark which is shown to have been due to special circumstances in the trade and not to any intention to abandon or not to use the trade mark in relation to the goods to which the application relates.

38. (1) Where a trade mark consisting of any invented word has become so well-known as respects any goods in relation to which it is registered and has been used, that the use thereof in relation to other goods would be likely to be taken as indicating a connection in the course of trade between those goods and a person entitled Defensive registration of well-known trade marks.

to use the trade mark in relation to the first-mentioned goods, then, notwithstanding that the proprietor registered in respect of the first-mentioned goods does not use or propose to use the trade mark in relation to those other goods and notwithstanding anything in section 37, the trade mark may on application in the prescribed manner by such proprietor be registered in his name in respect of those other goods as a defensive trade mark and while so registered, shall not be liable to be taken off the register in respect of those goods under the said section.

(2) The registered proprietor of a trade mark may apply for the registration thereof in respect of any goods as a defensive trade mark notwithstanding that it is already registered in his name in respect of those goods otherwise than as a defensive trade mark, or may apply for the registration thereof in respect of any goods otherwise than as a defensive trade mark notwithstanding that it is already registered in his name in respect of those goods as a defensive trade mark, in lieu in each case of the existing registration.

(3) A trade mark registered as a defensive trade mark and that trade mark as otherwise registered in the name of the same proprietor shall, notwithstanding that the respective registrations are in respect of different goods, be deemed to be, and shall be registered as, associated trade marks.

(4) On application in the prescribed manner by any person aggrieved to a High Court or to the Registrar, the registration of a trade mark as a defensive trade mark may be cancelled on the ground that the requirements of subsection (1) are no longer satisfied in respect of any goods in relation to which the trade mark is registered in the name of the same proprietor otherwise than as a defensive trade mark, or may be cancelled as respects any goods in relation to which it is registered as a defensive trade mark on the ground that there is no longer any likelihood that the use of the trade mark in relation to those goods would be taken as giving the indication mentioned in subsection 1.

(5) The Registrar may at any time cancel the registration as a defensive trade mark of a trade mark of which there is no longer any registration in the name of the same proprietor otherwise than as a defensive trade mark.

(6) Except as otherwise expressly provided in this section, the provisions of this Act shall apply in respect of the registration of trade marks as defensive trade marks and of trade marks so registered as they apply in other cases.

Registered users.

39. (1) A person other than the proprietor of a trade mark may be registered as a registered user thereof in respect of all or any of the goods in respect of which it is registered (otherwise than as a defensive trade mark) and either with or without conditions or restrictions.

(2) The permitted use of a trade mark shall be deemed to be use by the proprietor thereof, and shall be deemed not to be use by a person other than the proprietor, for any purpose for which such use is material under this Act or any other law.

Power of registered user to take proceedings against infringement.

40. (1) Subject to any agreement subsisting between the parties, a registered user of a trade mark shall be entitled to call upon the proprietor thereof to take proceedings to prevent infringement thereof, and if the proprietor refuses or neglects to do so within three months after being so called upon, the registered user may institute proceedings for infringement in his own name as if he were the proprietor, making the proprietor a defendant.

(2) Notwithstanding anything contained in any other law, a proprietor so added as defendant shall not be liable for any costs unless he enters an appearance and takes part in the proceedings.

Application for registration as registered user.

41. (1) Where it is proposed that a person should be registered as a registered user of a trade mark, the proprietor and the proposed registered user shall make application in writing to the

Registrar in the prescribed manner accompanied by an affidavit made by the proprietor, or by some person authorised to the satisfaction of the Registrar to act on his behalf,—

(a) giving particulars of the relationship, existing or proposed, between the proprietor and the proposed registered user, including particulars showing the degree of control by the proprietor over the permitted use which their relationship will confer and whether it is a term of their relationship that the proposed registered user shall be the sole registered user or that there shall be any other restriction as to persons for whose registration as registered users application may be made;

(b) stating the goods in respect of which registration is proposed;

(c) stating any conditions or restrictions proposed with respect to the characteristics of the goods, to the mode or place of permitted use, or to any other matter;

(d) stating whether the permitted use is to be for a period or without limit or period, and, if for a period, the duration thereof;

and by such further documents, information or evidence as may be required by the Registrar or as may be prescribed.

(2) When the requirements of sub section (1) have been complied with, if the Registrar is satisfied that in all the circumstances the use of the trade mark in respect of the proposed goods or any of them by the proposed registered user subject to any conditions or restrictions which the Registrar may think proper, would not be contrary to the public interest, the Registrar may register, subject as aforesaid, the proposed registered user as a registered user in respect of the goods as to which he is so satisfied.

(3) The Registrar shall refuse an application under this section if it appears to him that the grant thereof would tend to facilitate trafficking in a trade mark.

(4) The Registrar shall, if so requested by an applicant, take steps for securing that information given for the purposes of an application under this section (other than matter entered in the register) is not disclosed to rivals in trade.

(5) The Registrar shall issue notice in the prescribed manner—

(a) of the registration of a person as a registered user, to any other registered user of the trade mark;

(b) of an application under section 42, to the registered proprietor, and each registered user (not being the applicant) of the trade mark.

42. Without prejudice to the provisions of section 46, the registration of a person as a registered user— *Power to Registrar to vary or cancel registration as registered user.*

(a) may be varied by the Registrar as regards the goods in respect of which, or any conditions or restrictions subject to which, it has effect, on the application in writing in the prescribed manner of the registered proprietor of the trade mark;

(b) may be cancelled by the Registrar on the application in writing in the prescribed manner of the registered proprietor or of the registered user or of any other registered user of the trade mark;

(c) may be cancelled by the Registrar on the application in writing in the prescribed manner of any person on any of the following grounds, namely:—

(i) that the registered user has used the trade mark otherwise than by way of the permitted use, or in such a

way as to cause or to be likely to cause, deception or confusion;

(*ii*) that the proprietor or the registered user misrepresented, or failed to disclose, some fact material to the application for the registration, or that the circumstances have materially changed since the date of the registration;

(*iii*) that the registration ought not to have been effected having regard to rights vested in the applicant by virtue of a contract in the performance of which he is interested;

(*d*) may be cancelled by the Registrar in respect of any goods in relation to which the trade mark is no longer registered.

Registered user not to have right of assignment or transmission.

43. Nothing in this Act shall confer on a registered user of a trade mark any assignable or transmissible right to the use thereof.

Use of one of associated or substantially identical trade marks equivalent to use of another.

44. (*1*) Where under the provisions of this Act use of a registered trade mark is required to be proved for any purpose, the tribunal may, if and so far as it shall think right, accept use of a registered associated trade mark, or of the trade mark with additions or alterations not substantially affecting its identity, as an equivalent for the use required to be proved.

(*2*) The use of the whole of a registered trade mark shall for the purposes of this Act be deemed to be also a use of any trade mark being a part thereof and registered in accordance with sub-section (*1*) of section 11 in the name of the same proprietor.

Use of trade mark for export trade, and use when form of trade connection changes.

45. (*1*) The application in British India of a trade mark to goods to be exported from British India, and any other act done in British India in relation to goods to be so exported which, if done in relation to goods to be sold or otherwise traded in within British India would constitute use of a trade mark therein, shall be deemed to constitute use of the trade mark in relation to those goods for any purpose for which such use is material under this Act or any other law.

(*2*) The use of a registered trade mark in relation to goods between which and the person using the mark any form of connection in the course of trade subsists shall not be deemed to be likely to cause deception or confusion on the ground only that the mark has been or is used in relation to goods between which and the person using the mark or any predecessor in his business different form of connection in the course of trade subsisted or subsists.

CHAPTER VII.

RECTIFICATION AND CORRECTION OF THE REGISTER.

Power to cancel or vary registration and to rectify the register.

46. (*1*) On application in the prescribed manner by any person aggrieved to a High Court or to the Registrar, the tribunal may make such order as it may think fit for cancelling or varying the registration of a trade mark on the ground of any contravention of, or failure to observe a condition entered on the register in relation thereto.

(*2*) Any person aggrieved by the absence or omission from the register of any entry, or by any entry made in the register without sufficient cause, or by any entry wrongly remaining on the register, or by any error or defect in any entry in the register, may apply in the prescribed manner to a High Court or to the Registrar, and the tribunal may make such order for making, expunging or varying the entry as it may think fit.

(*3*) The tribunal may in any proceeding under this section decide any question that it may be necessary or expedient to decide in connection with the rectification of the register.

(4) A High Court or the Registrar, of its or his own motion, may, after giving notice in the prescribed manner to the parties concerned and after giving them an opportunity of being heard, make any order referred to in subsection (1) or subsection (2).

(5) Any order of the Court rectifying the register shall direct that notice of the rectification shall be served upon the Registrar in the prescribed manner who shall upon receipt of such notice rectify the register accordingly.

Correction of register.

47. (1) The Registrar may, on application made in the prescribed manner by the registered proprietor,—

(a) correct any error in the name, address or description of the registered proprietor of a trade mark ;

(b) enter any change in the name, address or description of the person who is registered as proprietor of a trade mark ;

(c) cancel the entry of a trade mark on the register ;

(d) strike out any goods or classes of goods from those in respect of which a trade mark is registered ;

(e) enter a disclaimer or memorandum relating to a trade mark which does not in any way extend the rights given by the existing registration of the trade mark.

(2) The Registrar may, on application made in the prescribed manner by a registered user of a trade mark, correct any error, or enter any change, in the name, address or description of the registered user.

Alteration of registered trade mark.

48. (1) The registered proprietor of a trade mark may apply in the prescribed manner to the Registrar for leave to add to or alter the trade mark in any manner not substantially affecting the identity thereof, and the Registrar may refuse leave or may grant it on such terms and subject to such limitations as he may think fit.

(2) The Registrar may cause an application under this section to be advertised in the prescribed manner in any case where it appears to him that it is expedient so to do, and where he does so, if within the prescribed time from the date of the advertisement any person gives notice to the Registrar in the prescribed manner of opposition to the application, the Registrar shall, after hearing the parties if so required, decide the matter.

(3) Where leave is granted under this section, the trade mark as altered shall be advertised in the prescribed manner unless the application has already been advertised under subsection (2).

Adaptation of entries in register to amended or substituted classification of goods.

49. (1) The Registrar shall not, in exercise of any power conferred on him under clause (a) of subsection (2) of section 84, make any amendment of the register which would have the effect of adding any goods or classes of goods to those in respect of which a trade mark is registered (whether in one or more classes) immediately before the amendment is to be made, or of antedating the registration of a trade mark in respect of any goods :

Provided that this subsection shall not apply when the Registrar is satisfied that compliance therewith would involve undue complexity and that the addition or antedating, as the case may be, would not affect any substantial quantity of goods and would not substantially prejudice the rights of any person.

(2) A proposal so to amend the register shall be notified to the registered proprietor of the trade mark affected and advertised in the prescribed manner, and may be opposed before the Registrar by any person aggrieved on the ground that the proposed amendment contravenes the provisions of subsection (1).

CHAPTER VIII.

CERTIFICATION TRADE MARKS.

Provisions of this Act applicable to certification trade marks.

50. Subject to the provisions of this Chapter, the other provisions of this Act except sections 6, 21, 22, 31, 32, 33, 36, 37, 38, 39, 40, 41, 42 and 43 and subsection *(2)* of section 45 shall apply to certification trade marks as they apply to trade marks.

Certification trade mark not to be registered in name of person trading in goods certified thereby.

51. A mark shall not be registrable as a certification trade mark in the name of a person who carries on a trade in goods of the kind certified.

Determination whether a mark is a certification trade mark.

52. In determining whether a mark is adapted to distinguish in accordance with the provisions of clause *(b)* of subsection *(1)* of section 2, the tribunal may have regard to the extent to which—

(a) the mark is inherently so adapted to distinguish in relation to the goods in question; and

(b) by reason of the use of the mark or of any other circumstances, the mark is in fact so adapted to distinguish in relation to the goods in question.

Application for registration.

53. *(1)* An application for the registration of a mark as a certification trade mark shall be made, to the Registrar in writing in the prescribed manner by the person proposed to be registered as the proprietor thereof, and accompanied by a draft of the regulations to be deposited under section 56.

(2) The provisions of section 14 shall have effect in relation to an application under this section, as they have effect in relation to an application under the said section except that for references therein to acceptance of an application there shall be substituted references to authorisation to proceed with the application.

(3) In dealing under the said provisions with an application under this section, the tribunal shall have regard to the like considerations, so far as relevant, as if the application were an application under section 14 and to any other considerations (not being matters within the competence of the Central Government under section 54) relevant to applications under this section, including the desirability of securing that a certification trade mark shall comprise some indication that it is a certification trade mark.

Consideration of application or registration by Central Government.

54. When authorisation to proceed with an application under section 53 has been given, the Registrar shall forward the application to the Central Government who shall consider the application with regard to the following matters, namely :—

(a) whether the applicant is competent to certify the goods in respect of which the mark is to be registered ;

(b) whether the draft of the regulations to be deposited under section 56 is satisfactory ;

(c) whether in all the circumstances the registration applied for would be to the public advantage ;

and may either—

(i) direct that the application shall not be accepted ; or

(ii) direct the Registrar to accept the application and approve the said draft of the regulations either without modification and unconditionally or subject to any conditions or limitations, or to any amendments or modification of the application or of the regulations, which it thinks requisite having regard to any of the said matters ;

but, except in the case of a direction for acceptance and approval without modification and unconditionally, the Central Government shall not decide the matter without giving to the applicant an opportunity of being heard ;

Provided that the Central Government may, at the request of the applicant made with the concurrence of the Registrar, consider the application with regard to any of the said matters before authorisation to proceed with the application has been given, so however that the Central Government shall be at liberty to reconsider any matter on which it has given a decision under this proviso if any amendment or modification is thereafter made in the application or in the draft of the regulations.

55. (*1*) When an application has been accepted, the Registrar shall, as soon as may be thereafter, cause the application as accepted to be advertised in the prescribed manner, and the provisions of section 15 shall have effect in relation to the registration of the mark as if the application had been an application under section 14 : **Opposition to registration.**

Provided that, in deciding under the said provisions the tribunal shall have regard only to the considerations referred to in subsection (*3*) of section 53, and a decision under the said provisions in favour of the applicant shall be conditional on the determination in his favour by the Central Government under subsection (*2*) of this section of any opposition relating to any of the matters referred to in section 54.

(*2*) When notice of opposition is given relating to any of the matters referred to in section 54, the Central Government shall, after hearing the parties, if so required, and considering any evidence, decide whether, and subject to what conditions or limitations, or amendments or modifications, if any, of the application or of the regulations to be deposited under section 56, registration is, having regard to those matters, to be permitted.

56. (*1*) There shall be deposited at the Patent office in respect of every mark registered as a certification trade mark regulations approved by the Central Government for governing the use thereof, which shall include provisions as to the cases in which the proprietor is to certify goods and to authorise the use of the certification trade mark, and may contain any other provisions which the Central Government may by general or special order require or permit to be inserted therein (including provisions conferring a right of appeal to the Registrar against any refusal of the proprietor to certify goods or to authorise the use of the certification trade mark in accordance with the regulations) ; and regulations so deposited shall be open to inspection in like manner as the register. **Deposit of regulations governing the use of a certification trade mark.**

(*2*) The regulations so deposited may on the application of the registered proprietor be altered by the Registrar with the consent of the Central Government.

(*3*) The Central Government may cause such application to be advertised in any case where it appears to it expedient so to do, and where it does so, if within the time specified in the advertisement any person gives notice of opposition to the application, the Central Government shall not decide the matter without giving the parties an opportunity of being heard.

57. Subject to the provisions of sections 25, 26 and 58, the registration of a person as proprietor of a certification trade mark in respect of any goods shall, if valid, give to that person the exclusive right to the use of the certification trade mark in relation to those goods, and, without prejudice to the generality of the foregoing provision, that right shall be deemed to be infringed by any person who, not being the proprietor of the mark or a person authorised by him in that behalf under the regulations deposited under section 56, using it in accordance therewith, uses a mark identical with it or so nearly resembling it as to be likely to deceive **Right conferred by registration.**

or cause confusion, in the course of trade, in relation to any goods in respect of which it is registered, and in such manner as to render the use of the mark likely to be taken either—

(a) as being used as a certification trade mark ; or

(b) to import a reference to some person having the right either as proprietor, or by his authorisation under the said regulations, to use the mark, or to goods certified by the proprietor.

No infringement in certain circumstances.

58. (1) The right to the use of a certification trade mark given under section 57 by registration shall be subject to any conditions or limitations entered on the register, and shall not be deemed to be infringed by the use of any such mark as aforesaid in any mode, in relation to goods to be sold or otherwise traded in in any place, in relation to goods to be exported to any market, or in any other circumstances, to which having regard to any such limitations, the registration does not extend.

(2) The said right to the use of a certification trade mark shall not be deemed to be infringed by the use of any such mark as aforesaid by any person—

(a) in relation to goods certified by the proprietor of the mark if, as to those goods or a bulk of which they form part, the proprietor or another in accordance with his authorisation under the relevant regulations has applied the mark and has not subsequently removed or obliterated it, or the proprietor has at any time expressly or impliedly consented to the use of the mark, or

(b) in relation to goods adapted to form part of, or to be accessory to, other goods in relation to which the mark has been used without infringement of the right given as aforesaid or might for the time being be so used, if the use of the mark is reasonably necessary in order to indicate that the goods are so adapted and neither the purpose nor the effect of the use of the mark is to indicate otherwise than in accordance with the fact that the goods are certified by the proprietor :

Provided that clause (a) shall not apply to the case of use consisting of the application of any such mark as aforesaid to any goods, notwithstanding that they are such goods as are mentioned in that clause if such application is contrary to the said regulations.

(3) Where a certification trade mark is one of two or more registered certification trade marks which are identical or nearly resemble each other, the use of any of those marks in exercise of the right to the use of that mark given by registration, shall not be deemed to be an infringement of the right so given to the use of any other of those marks.

Cancellation or varying of registration.

59. (1) The Central Government may, on the application in the prescribed manner of any person aggrieved or on the recommendation of the Registrar, and after giving the proprietor an opportunity of opposing the application or recommendation, make such order as it thinks fit for expunging or varying any entry in the register relating to a certification trade mark, or for varying the deposited regulations, on any of the following grounds, namely :—

(a) that the proprietor is no longer competent, in the case of any of the goods in respect of which the mark is registered, to certify those goods ;

(b) that the proprietor has failed to observe any provision of the deposited regulations to be observed on his part ;

(c) that it is no longer to the public advantage that the mark should be registered ;

(d) that it is requisite for the public advantage that, if the mark remains registered, the regulations should be varied ;

and neither a High Court nor the Registrar shall have any jurisdiction to make an order under section 46 on any of those grounds.

(2) The Registrar shall rectify the register and the deposited regulations in such manner as may be requisite for giving effect to an order made under sub section (1).

Costs not to be awarded in certain cases.

60. The Registrar shall have no power to award costs to or against any party on an appeal to him against a refusal of the proprietor of a certification trade mark to certify goods or to authorise the use of the mark.

Decisions of Central Government to be final.

61. Save as otherwise expressly provided in this Chapter, every decision of the Central Government under this Chapter shall be final.

CHAPTER IX.

SPECIAL PROVISIONS FOR TEXTILE GOODS.

Textile goods.

62. The Central Government shall prescribe classes of goods (in this Chapter referred to as textile goods) to the trade marks used in relation to which the provisions of this Chapter shall apply ; and subject to the said provisions, the other provisions of this Act shall apply to such trade marks as they apply to trade marks used in relation to other classes of goods.

Branch of Trade Marks Registry at Bombay and Textile Marks Record.

63. (1) There shall be established at Bombay, for the purpose of facilitating the registration of trade marks in respect of textile goods, a branch of the Trade Marks Registry. The officer in charge of the branch shall be called the Deputy Registrar.

(2) There shall be kept at the said branch for the purposes of this Act a record called the Textile Marks Record wherein shall be entered copies of all entries in the register relating to trade marks registered in respect of textile goods and the said record shall at all convenient times be open to the inspection of the public, subject to such conditions and restrictions as may be prescribed.

(3) Trade marks in respect of textile goods of which registration has been refused shall be entered in a list called the Refused Textile Marks List, a copy of which shall be kept at the said oranch, and the list and the said copy shall at all convenient times be open to the inspection of the public, subject to such conditions and restrictions as may be prescribed.

Restrictions on registration of piece goods.

64. In respect of textile goods being piece goods—

(a) no mark consisting of a line heading alone shall be registrable as a trade mark ;

(b) a line heading shall not be deemed to be adapted to distinguish ;

(c) the registration of a trade mark shall not give any exclusive right to the use of a line heading ;

(d) the registration of letters or numerals, or any combination thereof, shall be subject to such conditions and restrictions as may be prescribed.

Registration.

65. (1) Applications for the registration of a trade mark in respect of textile goods may be made either to the Registrar or the Deputy Registrar at the option of the applicant.

(2) In respect of all trade marks, applications for registration of which are duly made to the Deputy Registrar under this chapter, the Deputy Registrar shall exercise all the powers of the Registrar under this Act but shall be subject to the general superintendence of the Registrar.

Advisory Committees.

66. (1) The Central Government may in the prescribed manner constitute one or more Advisory Committees of persons versed in the usages of the textile trade for the purpose of this section.

(2) The Registrar or the Deputy Registrar shall consult any such Committee with respect to any circumstances peculiar to the textile trade arising on an application to register a trade mark in respect of textile goods.

(3) The place of meeting and the conduct of business of such Committees shall be determined by rules made under this Act.

CHAPTER X.

OFFENCES AND RESTRAINT OF USE OF ROYAL ARMS AND STATE EMBLEMS.

Penalty for falsification of entries in register.

67. If any person makes, or causes to be made, a false entry in the register, or a writing falsely purporting to be a copy of an entry in the register, or produces or tenders, or causes to be produced or tendered, in evidence any such writing, knowing the entry or writing to be false, he shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Penalty for falsely representing a trade mark as registered.

68. (1) From such date, not being earlier than one year from the commencement of this Act, as the Central Government may, by notification in the official Gazette, appoint in this behalf, no person shall make any representation :-

(a) with respect to a mark not being a registered trade mark, to the effect that it is a registered trade mark ; or

(b) with respect to a part of a registered trade mark not being a part separately registered as a trade mark, to the effect that it is separately registered as a trade mark ; or

(c) to the effect that a registered trade mark is registered in respect of any goods in respect of which it is not in fact registered ; or

(d) to the effect that the registration of a trade mark gives an exclusive right to the use thereof in any circumstances in which, having regard to limitations entered on the register, the registration does not in fact give that right.

(2) If any person contravenes any of the provisions of sub-section (1), he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(3) For the purposes of this section, the use in British India in relation to a trade mark of the word "registered", or of any other expression referring whether expressly or impliedly to registration, shall be deemed to import a reference to registration in the register, except :—

(a) where that word or other expression is used in direct association with other words delineated in characters at least as large as those in which that word or other expression is delineated and indicating that the

reference is to registration as a trade mark under the law of a country outside British India being a country under the law of which the registration referred to is in fact in force ; or

(b) where that other expression is of itself such as to indicate that the reference is to such registration as is mentioned in clause (a) ; or

(c) where that word is used in relation to a mark registered as a trade mark under the law of a country outside British India and in relation solely to goods to be exported to that country.

Restraint of use of Royal Arms and State emblems.

69. If a person, without due authority, uses in connection with any trade, business, calling or profession—

(a) the Royal Arms (or arms so closely resembling the same as to be calculated to deceive) in such manner as to be calculated to lead to the belief that he is duly authorised so to use the Royal Arms, or

(b) any device, emblem or title in such manner as to be calculated to lead to the belief that he is employed by, or supplies goods to, or is connected with, His Majesty's Government or the Central Government or any Provincial Government or any department of any such Government,

he may, at the suit of any person who is authorised to use such Arms or such device, emblem or title or of the Registrar, be restrained by injunction from continuing so to use the same.

CHAPTER XI.

MISCELLANEOUS.

Procedure before the Registrar.

70. In all proceedings under this Act before the Registrar—

(a) the Registrar shall have all the powers of a Civil Court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, compelling the discovery and production of documents and issuing commissions for the examination of witnesses ;

(b) evidence shall be given by affidavit, provided that the Registrar may, if he thinks fit, take oral evidence in lieu of, or in addition to, such evidence by affidavit ;

(c) the Registrar shall not exercise any power vested in him by this Act or the rules made thereunder adversely to any party duly appearing before him without (if required in writing within the prescribed time so to do) giving such party an opportunity of being heard ;

(d) the Registrar may, save as otherwise expressly provided in this Act, and subject to any rules made in this behalf under section 84, make such orders as to costs as he considers reasonable, and any such order shall be executable, as a decree of a Civil Court.

Procedure before Central Government.

71. In all proceedings under this Act before the Central Government, evidence shall be given by affidavit, provided that the Central Government may, if it thinks fit, take oral evidence in lieu of, or in addition to, such evidence by affidavit, and shall for that purpose have all the powers of a Civil Court referred to in clause (a) of section 70.

Procedure in certain cases of option to apply to a High Court or the Registrar.

72. Where under this Act an applicant has the option of making an application either to a High Court or to the Registrar,—

(a) if any suit or other proceedings concerning the trade mark in question is pending before a High Court or a

District Court, the application shall be made to that High Court or, as the case may be, to the High Court within whose jurisdiction that District Court is situated;

(b) if in any other case the application is made to the Registrar, the Registrar may, if he thinks fit, refer the application at any stage of the proceedings to a High Court.

Suits for infringement to be instituted before District Court.

73. No suit for the infringement of a trade mark or otherwise relating to any right in a trade mark shall be instituted in any Court inferior to a District Court having jurisdiction to try the suit.

Appearance of Registrar in proceedings involving rectification of register.

74. (1) In any suit or other legal proceedings in which the relief sought includes alteration or rectification of the register, the Registrar shall have the right to appear and be heard, and shall appear if so directed by the tribunal.

(2) Unless the tribunal otherwise directs, the Registrar may, in lieu of appearing, submit a statement in writing signed by him, giving such particulars as he thinks proper of the proceedings before him relating to the matter in issue, or of the grounds of any decision given by him affecting it, or of the practice of the Patent Office in like cases, or of other matters relevant to the issues and within his knowledge as Registrar, and such statement shall be evidence in the suit or other proceeding.

(3) The costs of the Registrar shall be in the discretion of the tribunal, but the Registrar shall not be ordered to pay the costs of any of the parties.

Evidence of entries in register and things done by Registrar.

75. (1) A printed or written copy of any entry in the register purporting to be certified by the Registrar and sealed with the seal of the Patent Office, shall be admitted in evidence in all Courts in British India and in all proceedings without further proof of production of the original.

(2) A certificate purporting to be under the hand of the Registrar as to any entry, matter or thing that he is authorised by this Act or the rules to make or do shall be *prima facie* evidence of the entry having been made, and of the contents thereof, or of the matter or thing having been done or not done.

Appeals.

76. (1) Save as otherwise expressly provided in this Act, an appeal shall lie, within the period prescribed by the Central Government, from any decision of the Registrar or Deputy Registrar under this Act or the Rules made thereunder to the High Court having jurisdiction:

Provided that if any suit or other proceeding concerning the trade mark in question is pending before a High Court or a District Court, the appeal shall be made to that High Court or, as the case may be, to the High Court within whose jurisdiction that District Court is situated.

(2) In an appeal by an applicant for registration against a decision of the Registrar under section 13 or section 14 or section 15, it shall not be open, save with the express permission of the Court, to the Registrar or any party opposing the appeal to advance grounds other than those recorded in the said decision or advanced by the party in the proceedings before the Registrar, as the case may be; and where any such additional grounds are advanced, the applicant for registration may, on giving notice in the prescribed manner, withdraw his application without being liable to pay the costs of the Registrar or the parties opposing his application.

(3) Subject to the provisions of this Act and of rules made thereunder, the provisions of the Code of Civil Procedure, 1908, shall apply to appeals before a High Court under this Act. V of 1908.

Power to High Courts to make rules.

77. A High Court may make rules consistent with this Act as to the conduct and procedure of all proceedings under this Act before it.

Certificate of validity.

78. If in any legal proceeding in which the validity of the registration of a trade mark comes into question, a decision is given in favour of the proprietor of the trade mark, the tribunal may grant a certificate to that effect, and if such a certificate is granted, then in any subsequent legal proceeding in which the said validity comes into question, the said proprietor on obtaining a final order or judgment in his favour shall, unless the said final order or judgment for sufficient reason directs otherwise, be entitled to his full costs, charges and expenses as between legal practitioner and client.

Trade usage, etc., to be taken into consideration.

79. In any suit or other proceeding relating to a trade mark, the tribunal shall admit evidence or the usages of the trade concerned and of any relevant trade mark or get up legitimately used by other persons.

Agents.

80. Where by or under this Act any act, other than the making of an affidavit, is required to be done by any person, the act may, subject to prescribed conditions or in special cases with the consent of the Central Government, be done, in lieu of by that person himself, by a duly authorised agent, being either a legal practitioner or a person registered in the prescribed manner as a trade marks agent.

Fees.

81. There shall be paid in respect of applications and registration and other matters under this Act such fees as may be prescribed by the Central Government.

Crown to be bound.

82. The provisions of this Act shall be binding on the Crown.

Power to make reciprocal arrangements with other Governments.

83. If at any time after the expiry of six months from the commencement of this section it is made to appear to the Central Government that any Government outside British India has made satisfactory provision for the protection within its territories of trade marks in respect of which an application for registration has been made in British India, the Central Government may, by notification in the official Gazette, make provision with regard to trade marks in respect of which an application for registration has been made within the territories of that Government to enable any person who has applied within such territories for registration of a trade mark or his legal representative or assignee to obtain registration of the trade mark in British India under this Act on his making an application for registration in British India within such period as may be fixed in this behalf by the notification as if an application for registration under this Act had been made in respect of that trade mark at the date at which the application for registration was made within the territories of that Government.

Power of Central Government to make rules.

84. (1) The Central Government may, subject to the condition of previous publication by notification in the official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may —

(a) prescribe the classification of goods for the purpose of the registration of trade marks, and empower the Registrar to amend the register so far as may be necessary for the purpose of adapting the entries therein to any amended or substituted classification which may be prescribed;

(b) require the making of duplicates of trade marks and other documents connected therewith;

(c) provide for securing and regulating the publication, sale or distribution of copies of trade marks and other documents connected therewith;

(d) precribe additional matters to be entered in the register;

(e) prescribed the conditions and restrictions subject to which the register, the Textile Marks Record and the Refused Textile Marks List may be inspected;

(f) prescribe the form of certificates of registration ;

(g) prescribe the conditions under which a trade mark removed from the register may be restored under sub-section (3) of section 18 ;

(h) prescribe the further documents, information or evidence to accompany an application under sub-section (1) of section 41 ;

(i) prescribe classes of goods as textile goods for the purposes of Chapter IX ;

(j) provide for the constitution of Advisory Committees referred to in section 66, and prescribe the places of meeting, and conduct of business at meetings, of such Committee ;

(k) regulate the awarding of costs by the Registrar under section 70 ;

(l) prescribe the conditions subject to which an agent referred to in section 80 may act ;

(m) prescribe the fees to be paid under this Act ;

(n) provide for the establishment of branches of the Trade Marks Registry when expedient for facilitating the working of this Act, and authorise the preparation of copies of the register to be kept at such branch offices ;

(o) prescribe the manner in which, in proceedings under this Act before the Central Government or the Registrar, applications shall be made, notice given and matters advertised ;

(p) prescribe times or periods required by this Act to be prescribed ;

(q) provide, generally, for regulating the business of the Trade Marks Registry and of branches established under clause (n) or under section 63, and for regulating all things by this Act placed under the direction or control of the Central Government or the Registrar.

Power to Central Government to make provision for applications for registration before the coming into force of the remaining provisions of Act.

85. The Central Government may, by notification in the official Gazette, provide such procedure as it considers expedient to enable intending applicants to deposit trade marks at the Patent Office before the coming into force of the remaining provisions of this Act ;

Provided that the deposit of a trade mark under this section shall not affect any right, existing or accruing, in the trade mark.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor-General on the 11th March, 1940, and is hereby promulgated for general information :—

ACT NO. VIII OF 1940.

An Act further to amend the Indian Emigration Act, 1922.

WHEREAS it is expedient further to amend the Indian Emigration Act, 1922, for the purposes hereinafter appearing ; VII of 1922

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Emigration (Amendment) Act, 1940.

Amendment of section 29, Act VII of 1922.

2. In section 29 of the Indian Emigration Act, 1922 (hereinafter referred to as the said Act), for the words "may be exercised by those officers for the prevention of offences against this Act" the following shall be substituted, namely :— VII of 1922

"may be exercised, for the prevention of offences against this Act, by any such officer, or by a Protector of Emigrants, or a person appointed under section 5".

Amendment of section 30-A, Act VII of 1922.

3. To section 30 A of the said Act the following sub-section shall be added, namely :—

"(5) If any person commits an offence under this section, any police-officer may arrest him without warrant."

G. H. SPENCE,

Secretary to the Government of India.

2612 CS—705—20-3-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MARCH 29, 1940.

PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 18th March, 1940 :—

L. A. BILL NO. 19 OF 1940.

A Bill further to amend the Indian Mines Act, 1923.

WHEREAS it is expedient further to amend the Indian Mines
IV of 1923. Act, 1923, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called the Indian Mines (Amendment) Act, 1940. Short title.

2. In clause (*a*) of subsection (*1*) of section 10 of the Indian Mines Act, 1923 (hereinafter referred to as the said Act), for the words "the Government" the words "the Crown" shall be substituted. Amendment of section 10 Act IV of 1923.
IV of 1923.

3. In subsection (*1A*) of section 19 of the said Act— Amendment of section 19 Act IV of 1923.

(*a*) the brackets and letter "(*a*)" at the beginning, and the word "or" at the end of clause (*a*) shall be omitted ; and

(*b*) clause (*b*) shall be omitted.

Amendment of section 29, Act IV of 1923.

4. In section 29 of the said Act, after clause (*k*) the following clause shall be inserted, namely :—

"(*kk*) for prohibiting the employment in a mine either as manager or in any other specified capacity of any persons except persons paid by the owner of the mine and directly answerable to the owner or manager of the mine ; ".

STATEMENT OF OBJECTS AND REASONS.

In certain coal mines coal raising contractors are employed, who are paid a fixed rate per ton of coal raised from the mine and meet the cost of all materials used in the mine and the payment of salaries and wages of the supervising staff. As these contractors are not the owners of the mines their interest lies merely in raising coal as cheaply and in as large quantities as possible, while the proper and safe working of the mine is of little importance to them. In many of these cases the owner of the mine has no idea of mining methods and he does not concern himself with the working of the mine. The employment of raising contractors thus leads to unmethodical and unsafe methods of working. In order to ensure the efficient supervision of the mine the Coal Mining Committee recommended that a regulation should be framed under the Indian Mines Act providing for the payment by the owner of the mine of the salaries and wages of the manager, supervising staff, attendance clerks, and all persons employed in connection with the raising and lowering of persons. The supervisory staff would then be responsible to the owner and not to the contractor and would see that the provisions of the Indian Mines Act, the regulations and rules framed thereunder, were properly enforced in the mine. The Government of India have accepted the recommendation of the Committee, but there is no provision in section 29 of the Mines Act under which a regulation of the type recommended by the Committee can be framed. It is accordingly proposed to insert a provision in that section in order to secure the object in view. The opportunity has been taken to include in the Bill two minor amendments to sections 10 and 19 of of the Indian Mines Act, 1923.

A. RAMASWAMI MUDALIAR.

NEW DELHI ;

The 8th March, 1940.

NOTES ON CLAUSES.

Clause 2.—This clause is intended to place it beyond doubt that the Central Government can nominate an officer either in the service of the Central Government or a Provincial Government to act as Chairman of a Mining Board.

Clause 3.—Clause (*b*) of subsection (*1A*) of section 19 of the Indian Mines Act has become unnecessary as detailed regulations under that Act laying down the maximum dimensions of galleries have been issued separately.

Clause 4.—This clause has already been explained in the Statement of Objects and Reasons.

MD. RAFI,
Secretary to the Government of India.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, APRIL 5, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE " GAZETTE OF INDIA " (EXTRAORDINARY), NEW DELHI, SATURDAY, MARCH 30, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

New Delhi, the 30th March, 1940.

ORDINANCE No. I OF 1940.

AN

ORDINANCE

Temporarily to amend the Indian Post Office Act, 1898.

Act VI of 1898.

WHEREAS an emergency has arisen which makes it necessary temporarily to amend the Indian Post Office Act, 1898 ;

NOW THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :—

1. This Ordinance may be called the Indian Post Office (Amendment) Ordinance, 1940. Short title.

Substitution of new Schedule for the first Schdule to Act VI of 1898.

2. For the period beginning on the first day of April, 1940, and ending as soon as an Act entitled the Indian Finance Act, 1940, shall have come into operation, the following Schedule shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act, namely :— Act VI of 1898.

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(*See* section 7.)

Letters.

For a weight not exceeding one tola	One anna.
For every tola, or fraction thereof exceeding one tola ..	Half an anna.

Postcards.

Single	Nine pies.
Reply	One and a half annas.

Book, Pattern and Sample Packets.

For the first two and a half tolas or fraction thereof ..	Six pies.
For every additional two and a half tolas, or fraction thereof, in excess of two and a half tolas.	Three pies.

Registered Newspapers.

For a weight not exceeding ten tolas	Quarter of an anna.
For a weight exceeding ten tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas.	Half an anna.

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

For a weight not exceeding ten tolas	Half an anna.
For every additional five tolas, or fraction thereof, in excess of ten tolas.	Quarter of an anna.

Provided that such packet shall not be delivered at any addressees residence but shall be given to a recognised agent at he post office.

Parcels.

For a weight not exceeding forty tolas..	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas..	Four annas."

LINLITHGOW,

Viceroy and Governor-General.

New Delhi :

The 30th March, 1940.

G. H. SPENCE,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor-General on the 26th March, 1940, and is hereby promulgated for general information :—

ACT No. XI OF 1940.

An Act to amend the Coal Mines Safety (Stowing) Act, 1939.

WHEREAS it is expedient to amend the Coal Mines Safety (Stowing) Act, 1939, for the purposes hereinafter appearing ; XIX of 1939.

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Coal Mines Safety (Stowing) Amendment Act, 1940.

XIX of 1939.

Amendment of preamble to Act XIX of 1939.

2. In the preamble to the Coal Mines Safety (Stowing) Act, 1939 (hereinafter referred to as the said Act), after the word "stowing" the words "and other operations" shall be inserted, and for the word "operation", where it occurs for the second time, the word "operations" shall be substituted.

Amendment of section 6, Act XIX of 1939.

3. In section 6 of the said Act,—

(a) the brackets and words "(not being territory which has been declared under section 5 of the Indian Tariff Act, 1934, to be foreign territory for the purposes of that section)" shall be omitted;

(b) after the words "a duty of customs" the brackets and words "(which shall be in addition to any duty of customs for the time being leviable under any other Act)" shall be inserted.

Amendment of section 7, Act XIX of 1939.

4. In section 7 of the said Act, for the words, figures and brackets "determined in like manner to that provided in sub-section (1) of section 144 of the Government of India Act, 1935" the words "determined in such manner as may be prescribed" shall be substituted.

Amendment of section 8, Act XIX of 1939.

5. In subsection (1) of section 8 of the said Act,—

(a) the word "and" at the end of clause (i) shall be omitted;

(b) after clause (ii) the following clauses shall be added, namely :—

"(iii) the execution of operations other than stowing in furtherance of the objects of this Act; and

(iv) the prosecution of research work connected with safety in mines".

Amendment of section 9, Act XIX of 1939.

6. In subsection (2) of section 9 of the said Act, after the word "stowing", where it occurs for the second time, the words "or any other operation towards which assistance may be granted under this Act" shall be inserted.

Amendment of section 12, Act XIX of 1939.

7. In subsection (2) of section 12 of this Act, after clause (b) the following clause shall be inserted, namely :—

"(bb) the determination of the net proceeds of the duty of excise for the purposes of section 7".

G. H. SPENCE,

Secretary to the Government of India.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 21st March, 1940 :—

L. A. BILL No. 20 OF 1940.

A Bill to make certain provisions relating to service by European British subjects in the armed forces of, or in a civil capacity under the Crown.

WHEREAS it is expedient to make certain provisions relating to service by European Brirish subjects in the armed forces of, or in a civil capacity under, the Crown;

* The Governor-General has been pleased to accord the previous sanction required by section 108 (1) (c), read with section 313 (4) (a) of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the National Service (European British Subjects) Act, 1940.

(2) It extends to the whole of British India, and applies also to European British subjects in any part of India.

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context :—

(a) " competent authority " means, with reference to any person liable under this Act to be called up for enquiry, the Officer Commanding the military district, or Independent Area, or Sind Area or Delhi Area, as the case may be, in which that person is for the time being resident ;

(b) " European British subject " means any subject of His Majesty of European descent in the male line born, naturalised or domiciled in the British Islands or in any Dominion as defined in the Statute of Westminster, 1931, or in any Colony except Celyon ; 22 Geo. 5. c. 4.

(c) " prescribed " means prescribed by rules made under this Act ;

(d) " national service " means service in the armed forces of the Crown or in any civilian capacity under the Crown.

Liability to be called up for enquiry.

3. (1) Every male European British subject for the time being in India, not being—

(a) a person in holy orders, or a regular minister of any religious denomination, or

(b) a member of His Majesty's regular Naval, Military or Air Forces, or a member of any Reserve of any such force who is liable under his terms of service in such Reserve to be called up for service at any time and not only on partial or general mobilisation, or

(c) a servant of the Crown, or

(d) a person not included in clause (c) who is serving in the service of a federal railway or an Indian State railway or a minor railway as defined in the Government of India Act, 1935.

shall be liable under this Act to be called up for enquiry into his availability and fitness for national service.

(2) A person liable to be called up for enquiry under this Act shall remain so liable until he has completed his fiftieth year and no longer.

Calling up for enquiry.

4. (1) The competent authority may, after consultation with the National Service Advisory Committee constituted under section 5, cause to be served on any person, for the time being liable under this Act to be called up for enquiry, a written notice (hereinafter referred to in this Act as a calling-up notice) stating that he is called up for enquiry into his fitness and availability for national service and requiring him to present himself to such person and at such place and at such time (nor earlier than the seventh day after the date of the service of the notice) as may be specified

in the notice, and to submit himself to examination by the National Service Advisory Committee constituted under section 5.

(2) Where a notice under sub section (1) has been duly served on any person, the competent authority may, at any time while that person remains liable under this Act to be called up for enquiry, cancel the notice and cause to be served on him a further notice varying the original notice.

(3) A calling-up notice served on any person shall cease to have effect if, before the date on which he is thereby required to present himself, he ceases to be liable under this Act to be called up for enquiry.

(4) Such travelling and other allowances as may be prescribed shall be paid by the competent authority to any person required to present himself in accordance with any notice under this section.

5. (1) The Central Government shall constitute for such areas and in such places as it thinks fit committees (in this Act referred to as National Service Advisory Committees) to exercise the functions assigned to such committees by this Act. National Service Advisory Committees.

(2) Each National Service Advisory Committee shall consist of not less than four members of whom one shall be an officer of one of His Majesty's Forces in India nominated by the competent authority, and the others shall be European British subjects, not being servants of the Crown, nominated by the Central Government.

(3) The Chairman of the Committee shall be appointed by the Committee.

(4) A National Service Advisory Committee shall have power to co-opt as additional members for such time or purpose as it thinks fit any persons qualified for nomination to the Committee by the Central Government.

(5) A National Service Advisory Committee may meet at such times and places as it thinks fit and shall meet when required to do so by the Central Government or by the competent authority.

(6) A National Service Advisory Committee shall have the powers of a Civil Court for the purpose of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898. V of 1898.

(7) A National Service Advisory Committee may order any person called up for enquiry under subsection (1) of section 4 to submit himself to be examined by a medical officer of the armed forces, and if he questions the decision of that officer, to appear before a medical board convened under military regulations.

6. The following shall be the functions of National Service Advisory Committees, namely :— Functions of National Service Advisory Committees.

(a) when consulted by the competent authority to advise that authority on the exercise of that authority's powers under sub section (1) of section 4 ;

(b) to examine the case of any person ordered under section 4 to present himself for enquiry, and to report to the competent authority whether such

person is available (i.e., can be spared without detriment to the public interest from his existing employment) and is fit for national service;

(c) when consulted by the Central Government to advise the Central Government on any matter arising out of this Act which the Central Government may refer or is required by this Act to refer to the Committee.

Taking into service on the advice of a National Service Advisory Committee.

7. (1) When a National Service Advisory Committee reports that a person is available and fit for national service, the competent authority shall require such person to state whether he is or is not willing to undertake such service, and such person shall state accordingly.

(2) If such person states that he is willing to undertake national service the competent authority may specify the capacity for which such person is suitable, and if he serves in such capacity such person shall for the purposes of section 8 be deemed to be a person who has been taken into national service on the advice of a National Service Advisory Committee.

Reinstatement.

8. It shall be the duty of any employer by whom a person who has been taken into national service on the advice of a National Service Advisory Committee, or by whom a European British subject who has been called out for service in the Reserve of His Majesty's Regular Naval, Military or Air Forces at any time after the 2nd day of September, 1939, and before the termination of hostilities, or by whom a person subject to this Act who with the consent of his employers was between the 2nd day of September, 1939, and the coming into force of this Act granted an emergency commission or enlisted in His Majesty's armed forces or accepted for training as a cadet at an officers' training school, was employed, to reinstate him in his employment at the termination of that service, in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been so taken into service as aforesaid:

Provided that if for any reason the reinstatement of such person or member is represented by the employer to be impracticable, either party may refer the matter to a tribunal constituted under section 9 and that tribunal shall after consideration pass an order either exempting the employer from the provisions of this section or requiring him to re-employ such person or member on such terms as it thinks suitable, or requiring him to pay to such person or member a sum in compensation for failure to re-employ not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer; and if any employer fails to obey the order of the tribunal, he shall be punishable with a fine which may extend to one thousand rupees; and the Court by which an employer is convicted under this section may order him (if he has not already been so required by the tribunal) to pay the person whom he has failed to re-employ a sum not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer, and any amount so required by the tribunal to be paid or so ordered by the Court to be paid shall be recoverable as if it were a fine imposed by such Court:

Provided further that in any proceedings under this section it shall be a defence for an employer to prove that the person formerly employed by him did not apply to the employer for reinstatement within a period of two months from the termination of the national service into which he was taken on the advice of a National Service Advisory Committee.

9. (*1*) The Central Government shall constitute for such areas and in such places as it thinks fit tribunals to hear and decide any matters referred to it under the proviso to section 8. Tribunals.

(*2*) Each tribunal shall consist of three members to be nominated by the Central Government, of whom one who shall be Chairman of the tribunal shall be a member of a Civil Service of the Crown not lower in status than a District and Sessions Judge, one shall be a military officer not below the rank of Brigadier, and one shall be a European British subject, not being a servant of the Crown.

(*3*) No person serving as a member of a National Service Advisory Committee constituted under section 5 shall while so serving be a member of a tribunal.

(*4*) A tribunal may meet at such times and places as it thinks fit and shall meet when required to do so by the competent authority.

(*5*) A tribunal shall have the powers of a Civil Court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery and production of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898. V of 1898.

10. (*1*) Whoever wilfully fails to comply with any notice issued under section 4 or with any order given under sub section (*7*) of section 5, or sub section (*1*) of section 7 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both. Penalties and procedure.

(*2*) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

11. Any notice to be served on any person for the purposes of this Act may be sent by post addressed to that person at his last known address. Service of notices.

12. (*1*) The Central Government may, by notification in the official Gazette, make rules for the purpose of giving effect to the provisions of this Act. Power to make rules.

(*2*) Without prejudice to the generality of the foregoing power, the Central Government may make rules prescribing the forms of the notices referred to in sub section (*1*) of section 4, the amount and manner of payment of the allowances referred to in sub section (*4*) of section 4 and the procedure to be followed in references to a tribunal under the proviso to section 8.

13. Nothing in this Act shall apply to any person— Act not to apply to certain persons.

(*a*) for the time being confined in a prison or a lunatic asylum, or

(*b*) who is under the age of eighteen or over the age of fifty.

STATEMENT OF OBJECTS AND REASONS.

This bill is designed to bring European British subjects in this country as far as possible into line with their fellows in other parts of the Empire in respect of service in His Majesty's Forces during the present war.

ZAFRULLA KHAN.

NEW DELHI :

The 18th March, 1940.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly on the 21st March, 1940.

L. A. BILL NO. 21 OF 1940.

A Bill further to amend the Petroleum Act, 1934.

WHEREAS it is expedient further to amend the Petroleum Act, 1934, for the purposes hereinafter appearing ; XXX of 1934.

It is hereby enacted as follows :—

Short title. 1. This Act may be called the Petroleum (Amendment) Act, 1940.

Amendment of section 9, Act XXX of 1934. 2. In section 9 of the Petroleum Act, 1934 (hereinafter referred to as the said Act)— XXX of 1934.

(a) to subsection (*1*) the following proviso shall be added, namely :—

"Provided further that the total quantity of dangerous petroleum which may be stored without a licence under clause (*b*) shall not exceed twenty gallons, notwithstanding that such owner may possess other motor conveyances or engines" ;

(b) in subsection (*2*), after the word, brackets and letter "clause (*b*)" the words, brackets and figure "of sub section (*1*)" shall be inserted.

Amendment of section 28, Act XXX of 1934. 3. In section 28 of the said Act,—

(a) in subsection (*1*), after the word "shall" the following shall be inserted, namely :—

"unless section 8 of the Coroners Act, 1871, is applicable to the circumstances"; IV of 1871.

(b) in subsection (*3*), for the words "this section" the word, brackets and figure "sub section (*2*)" shall be substituted ;

(c) in subsection (*4*), after the words "in pursuance of this section" the words, brackets and figure "and of any inquiry held by a coroner in a case to which sub section (*1*) refers" and after the words "the Central Government" the words "the Chief Inspector of Explosives in India" shall be inserted.

STATEMENT OF OBJECTS AND REASONS.

The Bill seeks to make certain amendments in sections 9 and 28 of the Petroleum Act, 1934, which are explained in the Notes on Clauses.

NEW DELHI ;

A. RAMASWAMI MUDALIAR.

The 19th March, 1940.

NOTES ON CLAUSES.

Clause 2.—When clause (*b*) of subsection (*1*) of section 9 of the Petroleum Act, 1934, was drafted by Government their intention was that no person should be able to store without licence more than 20 gallons of dangerous petroleum in all, whatever might be the number of motor conveyances owned by him. It has since been held that the section as it stands entitles the owner of more than one motor conveyance to store without licence 20 gallons of petroleum *per* conveyance. It is not in the interests of public safety to allow a person who owns a number of motor conveyances to store large quantities of dangerous petroleum unless he possesses storage premises which fulfil the conditions of a licence under the Act. The clause accordingly seeks to restrict the unlicensed storage of petroleum by owners of motor conveyances or internal combustion engines to 20 gallons in all.

Clause 3.—Section 28 of the Petroleum Act makes it obligatory on the Commissioners of Police in the Presidency-towns of Calcutta and Bombay to hold inquiries into fatal accidents resulting from the ignition of petroleum or petroleum vapour occurring in those towns. The Coroners are also obliged to hold such inquiries in those towns under the Coroners Act, 1871. The clause is designed to release the Commissioners of Police from this unnecessary duplication of work. The amendment proposed in sub section (*3*) is consequential. That made in sub section (*4*) requires that the result of inquiries should be submitted to the Chief Inspector of Explosives as well as to the Central and Provincial Governments.

MD. RAFI,

Secretary to the Government of India.

The following Bill* was introduced in the Legislative Assembly on the 21st March, 1940 :—

L. A. BILL NO. 22 OF 1940.

A Bill further to amend the Indian Tariff Act, 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purpose hereinafter appearing ; XXXII of 1934.

It is hereby enacted as follows :—

1. This Act may be called the Indian Tariff (Amendment) Act, 1940. Short title.

XXXII of 1934. 2. In the First Schedule to the Indian Tariff Act, 1934, in Item No 13 (1), in the third column the word " Revenue " shall be inserted, and in the fourth column for the word " Free " the figure and words " 3 per cent *ad valorem* " shall be substituted. Amendment of First Schedule, Act XXXII of 1934.

*The Governor-General has been pleased to accord the sanction required by sub section (2 of section 67 of the Government of India Act, as saved from repeal by paragraph 1? of the Government of India (Commencement and Transitory Provisions Order, 1936.

STATEMENT OF OBJECTS AND REASONS.

In view of the possible danger of interruption to, or delays in, communication by sea, the War Supply Board has decided to purchase a reserve of 7,500 tons of Wattle Bark at an estimated cost of ten lakhs of rupees, with a view to ensuring supplies for the important tanning industry. In order to safeguard Government against possible losses on the liquidation of this reserve it is proposed to impose, as a temporary measure, a revenue duty of 3 % *ad valorem* on imports of Barks for tanning. This rate will it is considered impose no appreciable burden on the tanning industry. The Bill makes the necessary amendment for this purpose in the Indian Tariff Act, 1934.

A. RAMASWAMI MUDALIAR.

NEW DELHI :

The 18th March, 1940.

MD. RAFI,

Secretary to the Government of India.

The following Bill* was introduced in the Legislative Assembly on the 21st March, 1940 :—

L. A. BILL No. 23 OF 1940.

A Bill further to amend the Insurance Act, 1938.

WHEREAS it is expedient further to amend the Insurance Act, 1938, for the purposes hereinafter appearing ; IV of 1938.

It is hereby enacted as follows :—

1. This Act may be called the Insurance (Amendment) Act, 1940. Short title.

*The Governor General has been pleased to accord the previous sanction required by section 153 of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

Amendment of section 2, Act IV of 1938.

2. To clause (3) of section 2 of the Insurance Act, 1938 (hereinafter referred to as the said Act), the following words shall be added, namely :— IV of 1938.

"and any security issued by the Government of an Indian State and specified as an approved security for the purposes of this Act by the Central Government by notification in the official Gazette."

Amendment of section 3, Act IV of 1938.

3. In section 3 of the said Act,—

(a) in subsection (1), for the word "insurer" where it occurs for the first time, the word "person" shall be substituted, and to the subsection the following proviso shall be added and shall be deemed always to have been added, namely :—

"Provided that in the case of an insurer who was carrying on any class of insurance business in British India at the commencement of this Act, failure to obtain a certificate of registration in accordance with the requirements of this subsection shall not operate to invalidate any contract of insurance entered into by him if before the expiry of one month from the commencement of the Insurance (Amendment) Act, 1940, he has obtained that certificate." ;

(b) in clause (e) of subsection (2), and in subsection (3), for the words "British India" the word "India" shall be substituted ;

(c) for subsection (4) the following subsection shall be substituted and shall be deemed always to have been substituted, namely :—

"(4) The Superintendent of Insurance shall cancel the registration of an insurer either wholly or in so far as it relates to a particular class of insurance business, as the case may be,—

(a) if the insurer fails to comply with the provisions of section 7 or section 98 as to deposits, or

(b) if the insurer is in liquidation or is adjudged an insolvent, or

(c) if the business or a class of the business of the insurer has been transferred to any person or has been transferred to or amalgamated with the business of any other insurer, or

(d) if the whole of the deposit made in respect of a class of insurance business has been returned to the insurer under section 9." ;

(d) in sub-section (5), for the word, brackets and figure "subsection (4)" the words, brackets, letter and figure "clause (a) of subsection (4)" shall be substituted and shall be deemed always to have been substituted ;

(e) after subsection (5) the following sub-sections shall be inserted and shall be deemed always to have been inserted, namely :—

"(5A) When the Superintendent of Insurance cancels any registration under clause (b), clause (c) or clause (d) of sub-section (4) the cancellation shall take effect on the date on which notice of the order of cancellation is served on the insurer.

(5B) When a registration is cancelled the insurer shall not, after the cancellation has taken effect, enter into any new contracts of insurance, but all rights and liabilities in respect of contracts of insurance entered into by him before such cancellation takes effect shall, subject to the provisions of subsection (5D), continue as if the cancellation had not taken place.

(5C) Where a registration is cancelled under clause (a) of subsection (4), the Superintendent of Insurance may at his discretion revive the registration, if the insurer within six months from the date on which the cancellation took effect makes the deposits required by section 7 or section 98, as the case may be, and complies with any directions which may be given to him by the Superintendent of Insurance.

VII of 1913. VI of 1882. X of 1866.

(5D) Where a registration is cancelled under subsection (4) and the insurer is a company incorporated under the Indian Companies Act, 1913, or under the Indian Companies Act, 1882, or under the Indian Companies Act, 1866, or under any Act repealed thereb , the Superintendent of Insurance shall, as soon as may be after the expiry of six months from the date on which the cancellation took effec', apply to the Court for an order to wind up the insurance company, or to wind up the affairs of the company in respect of a class of insurance business, unless the registration of the insurance company has been revived under subsection (5C) or an application for winding up the company has been already presented to the Court. The Court may proceed as if an application under this subsection were an application under subsection (2) of section 53, or subsection (1) of section 58, as the case any be." ;

(f) in subsection (6), for the words "the Act" the words "this section" shall be substituted, and for the words "grant the insurer" the words "register the insurer and grant him" shall be substituted.

4. In section 7 of the said Act,— Amendment of section 7, Act IV of 1938.

(a) in subsection (1),—

(i) for the words "cash or approved securities estimated at the market value of the securities on the day of deposit of the amount hereafter specified, namely," the words "the amount hereafter specified, either in cash or in approved securities estimated at the market value of the securities on the day of deposit, or partly in cash and partly in approved securities so estimated" shall be substituted and shall be deemed always to have been substituted ;

(ii) in clause (d), for the words "is accident and miscellaneous insurance including workmen's compensation and motor car insurance" the following shall be substituted and shall be deemed always to have been substituted, namely :—

"is miscellaneous insurance only, that is to say, insurance of any kind or kinds not included in clauses (a), (b) and (c)" ;

(iii) in clauses (e), (f) (g), (h) and (i), for the word "includes" the word "is" shall be substituted ;

(iv) the word "and" at the end of clause (i) and the whole of clause (j) shall be omitted ;

(v) the following proviso shall be added to the sub section, namely :—

"Provided that, where the business done or to be done is marine insurance only and relates exclusively to country craft or its cargo or both, the amount to be deposited under this sub section shall be ten thousand rupees only.";

(b) in sub-section (7), for the words "on the day of the first deposit made in compliance with this Act" the words "as at the date of the commencement of this Act" and for the words "in respect of the life insurance business of the insurer" the words "as the instalment or as part of the instalment to be made under the foregoing provisions of this section before the application for registration is made whether any such application is or is not in fact made" shall be substituted and shall be deemed always to have been substituted, respectively ;

(c) in sub section (8), after the words "to the credit of the insurer and shall" the words "except to the extent, if any, to which the cash has been invested in securities under sub-section (9A)" shall be inserted and shall be deemed always to have been inserted ;

(d) for sub section (9) the following sub sections shall be substituted and shall be deemed always to have been substituted, namely :—

"(9) The insurer may at any time replace any securities deposited by him under this section with the Reserve Bank of India either by cash or by other approved securities or partly by cash and partly by other approved securities, provided that such cash, or the value of such other approved securities estimated at the market rates prevailing at the time of replacement, or such cash together with such value, as the case may be, is not less than the value of the securities replaced estimated at the market rates prevailing when they were deposited.

(9A) The Reserve Bank of India shall, if so requested by the insurer,—

(a) sell any securities deposited by him with the Bank under this section and hold the cash realised by such sale as deposit, or

(b) invest in approved securities specified by the insurer the whole or any part of a deposit held by it in cash or the whole or any part of cash received by it on the sale of or on the maturing of securities deposited by the insurer, and hold the securities in which investment is so made as deposit.

(9B) Where sub-section (9A) applies,—

(a) if the cash realised by the sale of or on the maturing of the securities (excluding in the former case the interest accrued) falls short of the market value of the securities at the date on which they were deposited with the Bank, the insurer shall make good the deficiency by a further deposit either in cash or in approved securities estimated at the market value of the securities on the day on which they are deposited, or partly in cash and partly in approved securities so estimated, within a period of two months from the date on which the securities matured or were sold or where the securities matured or were sold before the 21st day

of March 1940, within a period of four months from the commencement of the Insurance (Amendment) Act, 1940; and unless he does so the insurer shall be deemed to have failed to comply with the requirements of this section as to deposits; and

(b) if the cash realised by the sale of or on the maturing of the securities (excluding in the former case the interest accrued) exceeds the market value of the securities at the date on which they were deposited with the Bank, the Central Government may, if satisfied that the full amount required to be deposited under sub section (1) is in deposit, direct the Reserve Bank to return the excess. ";

(e) in sub section (10), after the words "approved securities" the words "estimated at the market value of the securities on the day of deposit, or partly in cash and partly in such securities, " shall be inserted.

5. In the proviso to sub section (3) of section 27 of the said Act, for the words " commencement of this Act " the figures and words " 30th day of June, 1939, " shall be substituted. Amendment of section 27, Act IV of 1938.

6. In section 28 of the said Act,— Amendment of section 28, Act IV of 1938.

(a) in sub section (1), after the word and figure " section 27" the words " and all other particulars necessary to establish that the requirements of that section have been complied with " shall be inserted;

(b) in sub section (2),—

(i) after the word and figure " section 27 " the following shall be inserted, namely :—

" or for the purpose of securing the particulars necessary to establish that the requirements of that section have been complied with ".

(ii) for the words " and the insurer shall comply with all requisitions made by the Superintendent in that behalf " the following shall be substituted, namely :—

" The insurer shall comply with any requisition made in this behalf by the Superintendent of Insurance, and if he fails to do so within two months from the receipt of the requisition he shall be deemed to have made default in complying with the requirements of this section.

7. In section 35 of the said Act,— Amendment of section 35, Act IV of 1938.

(a) in subsection (1) after the words " shall be transferred to " the words " any person or transferred to " shall be inserted and for the words " insurers concerned " the words " parties concerned " shall be substituted ;

(b) in sub section (3), for clauses (b) and (c) the following shall be sustituted, namely :—

" (b) balance-sheets in respect of the insurance business of each of the insurers concerned in such amalgamation or transfer, prepared in the Form set forth in Part II of the First Schedule and in accordance with the regulations contained in Part I of that Schedule ;

(c) actuarial reports and abstracts in respect of the life insurance business of each of the insurers so concerned, prepared in conformity with the require-

ments of Part II of the Fourth and Fifth Schedules and in accordance with the regulations contained in Part I of the Schedule concerned ;

(*d*) a report on the proposed amalgamation or transfer, prepared by an independent actuary who has never been professionally connected with any of the parties concerned in the amalgamation or transfer at any time in the five years preceding the date on which he signs his report ;

(*e*) any other reports on which the scheme of amalgamation or transfer was founded.

The balance-sheets, reports and abstracts referred to in clauses (*b*) (*c*) and (*d*) shall all be prepared as at the date at which the amalgamation or transfer if sanctioned by the Court is to take effect, which date shall not be more than twelve months before the date on which the application to the Court is made under this section. "

Amendment of section 36, Act IV of 1938.

8. To section 36 of the said Act the following words shall be added, namely :—

" and shall make such consequential orders as are necessary to give effect to the arrangement, including orders as to the disposal of any deposit made under section 7 or section 98. "

Amendment of section 42, Act IV of 1938.

9. In sub-section (3) of section 42 of the said Act,—

(*a*) for the words " shall expire on the 31st day of March in each year " the words " shall remain in force for a period of twelve months only from the date of issue " shall be substituted ;

(*b*) to the subsection the following provisos shall be added, namely :—

" Provided that when any licence is issued or renewed within the year beginning on the day on which the Insurance (Amendment) Act, 1940, came into operation, the Superintendent of Insurance may specify the date, not being earlier than one year nor later than two years from the date of issue or renewal, on which the licence shall cease to be in force :

Provided further that the Central Government may, by notification in the official Gazette, make provision in respect of licences in force at the commencement of the Insurance (Amendment) Act, 1940, extending the period for which they are to remain in force by a term of from one to eleven months. "

Substitution of new sections for sections 65 and 66 Act IV of 1938.

10. For sections 65 and 66 of the said Act the following sections shall be substituted and shall be deemed always to have been substituted, namely :—

Definition of " provident society. "

" 65. (*1*) In this Part " provident society " means a person who, or a body of persons (whether corporate or unincorporate) which, not being an insurer registered for the time being under Part II of this Act, carries on the business of insuring the payment, on the happening of any of the contingencies mentioned in subsection (*2*), of—

(*a*) an annuity of or equivalent to fifty rupees or less, payable for an uncertain period, or

(*b*) a gross sum of five hundred rupees or less, whether paid or payable in a lump sum or in two or more instalments over a certain period,

exclusively in both cases (*a*) and (*b*) of any profit or bonus not being a guaranteed profit or bonus.

Explanation.—For the purposes of this subsection, a period is " certain " if its duration is ascertainable in advance and " uncertain " if its duration is not so ascertainable.

(2) The contingencies referred to in subsection (1) are the following, namely :—

(a) the birth, marriage or death of any person or the survival by a person of a stated or implied age or contingency ;

(b) failure of issue ;

(c) the occurrence of a social, religious or other ceremonial occasion ;

(d) loss of or retirement from employment ;

(e) disablement in consequence of sickness or accident ;

(f) the necessity of providing for the education of a dependent ;

(g) any other contingency which may be prescribed or which may be authorised by the Provincial Government with the approval of the Central Government.

(3) For the purposes of subsections (1) and (2)—

(a) contracts entered into before the commencement of this Act shall not be taken into account ;

(b) two or more policies issued to one person shall, for the purposes of determining whether the limits fixed by subsection (1) have or have not been exceeded, be deemed to be one policy if the contingencies on the happening of which the sums are payable under the policies (whether the contingencies be the same or different) relate to one person only, whether he be the policy-holder or some other person.

(4) Every person or body of persons for the time being registered as a provident society under the Provident Insurance Societies Act, 1912, and every person or body of persons for the time being registered as a provident society under this Act shall be deemed to be a provident society for all the purposes of this Act. V of 1912.

(5) If any question arises whether any person or body of persons is or is not a provident society within the meaning of this section, the Superintendent of Insurance shall decide the question and his decision shall be final.

66. No provident society shall undertake any form of insurance not falling within the limits fixed by subsection (1) of section 65, nor shall any provident society be eligible to be registered under section 3." Restrictions on provident societies.

11. In subsection (2) of section 73 of the said Act, after the brackets and figure "(9)" the brackets, figures and letters "(9A), (9B)" shall be inserted, and after the word and figure "section 8" the words and figure "and of section 9" shall be inserted. Amendment of section 73, Act IV of 1938.

12. In section 84 of the said Act, before the word and figure "section 65" the words, brackets and figure "subsection (2) of" shall be inserted. Amendment of section 84, Act IV of 1938.

13. In section 85 of the said Act— Amendment of section 85, Act IV of 1938.

(a) in subsection (3)—

(i) for the words "any director or officer of the society" the words "any director, manager, managing agent, auditor, actuary, officer or partner of the society" shall be substituted ;

(ii) for the words "a director or officer of the society is a director or partner" the following words shall be substituted, namely :—

"a director, manager, managing agent, actuary, officer or partner of the society is a director, manager, managing agent, actuary, officer or partner";

(b) after subsection (3) the following subsection shall be inserted namely :—

"(3A) Any loan prohibited under subsection (3), made before and outstanding at the commencement of the Insurance (Amendment) Act, 1940, shall be repaid before the 1st day of January, 1941, and in case of default the director, manager, managing agent, auditor, actuary, officer or partner who has received the loan or is connected with the concern which has received the loan, as the case may be, shall cease to hold office in or be a partner of the society and shall be ineligible to hold office in or be a partner of the society until the loan is repaid".;

(c) in subsection (4), for the words "or officer" the words "manager, managing agent, auditor, actuary, officer or partner" shall be substituted.

Insertion of new section 106A in Act IV of 1938.

14. After section 106 of the said Act the following section shall be inserted, namely :—

Notice to and hearing of Superintendent of Insurance.

"106A. (1) When application is made to the Court for the making of any order to which this section applies the Court shall, unless the Superintendent of Insurance has himself made the application or has been made a party thereto, send a copy of the application together with intimation of the date fixed for the hearing thereof to the Superintendent of Insurance, and shall give him an opportunity of being heard.

(2) The orders to which this section applies are the following, namely :—

(a) an order for the attachment in execution of a decree of any deposit made under section 7 or section 98 ;

(b) an order under section 9 or section 59 for the return of any such deposit ;

(c) an order under section 36 sanctioning any arrangement for the transfer or amalgamation of life insurance business or any order consequential thereon ;

(d) an order for the winding up of an insurance company or a provident society ;

(e) an order under section 58 confirming a scheme for the partial winding up of an insurance company ;

(f) an order under section 89 reducing the amount of the insurance contracts of a provident society."

Insertion of new sections 110A and 110-B in Act IV of 1938.

15. After section 110 of the said Act the following sections shall be inserted, namely :—

Delegation of powers and duties of Superintendent of Insurance.

"110A. The superintendent of insurance may by general or special order delegate any of his powers or duties under this Act to any person subordinate to him. The exercise or discharge of any of the powers or duties so delegated shall be subject to such restrictions, limitations and conditions, if any, as the Superintendent of Insurance may impose, and shall be subject to his control and revision.

110B. Every document which is required by this Act or by any rule made thereunder to be signed by the Superintendent of Insurance or by any person subordinate to him or by any officer authorised by him under subsection (1) of section 42 shall be deemed to be properly signed, if it bears a facsimile of the signature of such Superintendent, person or officer, printed, engraved, lithographed or impressed by any other mechanical process approved by the Central Government." Signature of documents.

16. In section 114 of the said Act,— Amendment of section 114, Act IV of 1938.

(a) In subsection (2),—

(i) in clause (h), before the word and figure "section 65" the words, brackets and figure "subsection (2) of" shall be inserted;

(ii) the word "and" at the end of clause (k) shall be omitted;

(iii) after clause (l) the following clause shall be inserted, namely:—

"(m) any other matter which is to be or may be prescribed.";

(iv) the proviso shall be omitted;

(b) Subsection (3) shall be renumbered as subsection (4) and the following shall be inserted as subsection (3), namely:—

"(3) Every rule made under this section shall be laid as soon as may be after it is made before each of the Chambers of the Central Legislature, while it is in session, for a total period of one month which may be comprised in one session or in two or more sessions, and if before the expiry of that period, or where the period for which the rule is so laid before one Chamber does not coincide with that for which it is so laid before the other, before the expiry of the later of these periods, both Chambers agree in making any modification in the rule or both Chambers agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be."

17. In section 116 of the said Act— Amendment of section 116, Act IV of 1938.

(a) for the words "in an Indian State" the words "in any State or territory outside British India" shall be substituted;

(b) for the words, figures and brackets "from the provisions of section 7 or section 98 relating to deposits or from the provisions of subsection (2) of section 27 relating to the keeping of assets in India" the words "from any of the provisions of this Act which may be specified in the notification" shall be substituted;

(c) to the section the following proviso shall be added; namely:—

"Provided that no such notification shall be issued unless the Central Government is satisfied that insurers constituted, incorporated or domiciled in British India are under the law or practice in such State or territory entitled therein to benefits corresponding to those conferred by the notification or to benefits which in the opinion of the Central Government are at least equivalent thereto."

Amendment of First Schedule, Act IV of 1938.

18. In Form A contained in Part II of the First Schedule to the said Act, in the first column, in the entry "Accident and Miscellaneous Insurance Business Account" the words "Accident and" shall be omitted.

Amendment of Third Schedule, Act IV of 1938.

19. In the Third Schedule to the said Act—

(a) in Part I, in regulation 2 the words "accident and" and the words "including workmen's compensation and motor car insurance" shall be omitted;

(b) in Part II,—

(i) in note (a) appended to Form D, for the words "payable outside India" the words "ordinarily paid outside India" shall be substituted, and the following sentence shall be added, namely :—

"If any question arises whether any premiums are ordinarily paid outside India, the Superintendent of Insurance shall decide the question and his decision shall be final." ;

(ii) in the heading to Form F, the words "*Accident and*" and the words "*including Workmen's Compensation and Motor Car Insurance Business*" shall be omitted.

STATEMENT OF OBJECTS AND REASONS.

The main object of this Bill is to amend the Insurance Act of 1938, as amended by the Insurance (Amendment) Act of 1939, in regard to the more pressing of several matters that have been brought to light in the first six months during which the Insurance Act has been in operation and in regard to which amendment is urgently required in order to remove flaws and administrative difficulties.

2. The principal amendments suggested in this Bill relate to an extension of the definition of "approved securities" designed to assist British Indian Companies to secure reciprocal concessions under section 116; to the clarification of the position in connection with the cancellation of registration certificates of insurers under section 3; to the removal of certain administrative difficulties arising out of the existing form of section 7 in regard to deposits; to the necessity for spreading the expiry dates of agents' licences under section 42 over the whole year; to the prevention of administrative difficulties which may arise unless it is clearly laid down that a Provident Society must be wound up before it can become an insurer under Part II; to provision for notice to be given to the Superintendent of Insurance by the Court in all matters affecting insurers; to provision for the period of one month during which rules under the Act must lie on the Table being spread over more than one session; and to the extension of the range of concessions that may be offered under section 116 in order to assist British Indian Companies to secure reciprocal concessions in other places.

3. Experience has also shown that the duties laid by the Act upon the Superintendent of Insurance personally are too numerous for him to cope with and an amendment is incorporated to enable him to delegate his authority.

4. In addition to the above points, a few defects of a technical nature are also dealt with.

A. RAMASWAMI MUDALIAR.

NEW DELHI :

The 6th March, 1940.

NOTES ON CLAUSES.

Clause 2.—This amendment makes it possible for securities issued by the Governments of Indian States to be recognised as approved securities and is intended to help negotiations, in the interests of British Indian insurers, under section 116.

Clause 3.—The first amendment made by sub-clause (*a*) makes registration applicable to persons before they become insurers in the technical sense by commencing insurance business. The second removes doubts about the validity of policy contracts entered into after the expiry of the period of three months mentioned in section 3 (*1*) by certain insurers who failed to obtained a certificate of registration in time either owing to the lateness of their application or because of the heavy congestion of work at the Office of the Superintendent of Insurance. Sub-clause (*b*) is intended to make it clear that Indian State subjects are included in the term "Indian nationals" for the purpose of section 3 (*2*) (*e*) and 3 (*3*) of the Act. Sub-clause (*c*) expands the list of cases in which the Superintendent of Insurance may cancel registration by specifying certain other circumstances in which an insurer ceases to carry on insurance business. Sub-clause (*c*) supplies detailed provisions covering the consequences of a cancellation of registration, including provision for the revival of registration in some cases and for the winding up of the insurer in others.

Clause 4.—The changes made by sub-clause (*a*) are aimed at rewording section 7(*1*) so as to accord more closely with the conditions actually prevailing and to correct some minor drafting blemishes. Sub-clause (*b*) clarifies sub-section (*7*) so as to make clear the original intention about the disposal of the deposits held immediately prior to 1st July, 1939. Sub-clause (*d*) substitutes more detailed provisions than at present exist regarding the replacement of securities constituting the deposit and for the conversion of these to cash and *vice versa.*

Clause 5.—The object of the change made is to harmonize the date here mentioned with the dates in sub-section (*1*) of section 28.

Clause 6.—The addition made secures that insurers shall furnish the particulars necessary to establish that they have complied with section 27 and reinforces the power of the Superintendent to insist on their doing so by a sanction.

Clause 7.—Sub-clause (*a*) inserts provision for the case in which the transfer is to a person who is not actually an insurer. Sub-clause (*b*) substitutes provisions giving in much clearer terms the actual requirements imposed by sub-section (*3*) of section 35.

Clause 8.—The provision added to section 36 gives a very necessary power to the Court to make orders as to the disposal of deposits when an amalgamation or a transfer is sanctioned.

Clause 9.—The object of the changes made is to secure that the work of renewing the large number of licences which have to be dealt with annually should be distributed throughout the year instead of being concentrated about a single date, *viz.*, 31st March. For this purpose power is taken in the two provisos to "stagger" the dates at which existing licences fall to be renewed in future.

Clause 10.—Sections 65 and 66 of the Act have been recast with the object of clearly distinguishing provident societies from ordinary insurers, and avoiding the possibility that the same body could at one and the same time be subject as a provident society to Part III of the Act, and as an insurer to the other provisions of the Act. Existing section 66 has now in substance been incorporated in sub-section (*1*) and in clause (*b*) of sub-section (*3*) of the new section 65, and in the new section 66 a provident society is debarred from becoming an insurer. Sub-sections (*4*) and (*5*) of new section 65 provide for a definite determination of the question whether a particular body is or is not a provident society for the purposes of Part III of the Act.

Clauses 11 and 12.—The amendments are consequential.

Clause 13.—The amendment brings section 85 into accord with section 29, the corresponding provision relating to insurers.

Clause 14.—The new section inserted by this clause requires the Court to give the Superintendent of Insurance an opportunity of being heard before it passes certain orders.

Clause 15.—The first of the new sections inserted by this clause enables the Superintendent of Insurance to delegate his powers and duties while retaining powers of control and revision. The second provides that documents, *e.g.*, licences, may be signed by a mechanical process.

Clause 16.—The amendments made by sub-clause (*a*) are consequential. That made by sub-clause (*b*) removes a practical difficulty. At present as the

proviso to sub-section (2) of section 114 is interpreted the rules have to be laid on the table of each House for a month in one single session.

Clause 17.—The amendment made by sub-clause (*a*) extends the scope of the section to foreign countries as well as Indian States, while that made by sub-clause (*b*) widens the extent to which concessions can be made. A proviso has been added making it a condition precedent to the grant of any concession under the section that similar or equal privileges shall be open to British Indian insurers in the country to which the concession is extended.

Clause 18.—The amendments are consequential on the change made in section 7 (*1*) (*d*) of the Act.

Clause 19.—The expression " payable outside India " has been found to be ambiguous in practice. While substituting for it the word " ordinarily paid outside India ", a provision has been added to enable doubts, if any, to be set at rest. The other amendments made by the clause are consequential on the change made in section 7 (*1*) (*d*) of the Act.

MD. RAFI,

Secretary to the Government of India.

The following Bill* was introduced in the Legislative Assembly on the 21st March, 1940 :—

L. A. BILL NO. 24 OF 1940.

A Bill further to amend the Indian Tariff Act, 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purpose hereinafter appearing ; XXXII of 1934.

It is hereby enacted as follows :—

Short title. **1.** This Act may be called the Indian Tariff (Second Amendment) Act, 1940.

Amendment of the First Schedule, Act XXXII of 1934. **2.** In the First Schedule to the Indian Tariff Act, 1934,— XXXII of 1934.

(*a*) in Items Nos. 10 (1), 10 (2) and 11 (1) in the last column, for the figure " 1940 " the figure " 1941 " shall be substituted ;

(*b*) in Items Nos. 46, 46 (1), 47 47 (1), 48 and 48 (4), in the last column, for the figure " 1940 " the figure " 1942 " shall be substituted.

It is hereby declared that it is expedient in the public interest that the provisions of clause 2 of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931. XVI of 1931.

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*The Governor General has been pleased to accord the sanction required by sub-section (2) of section 67 of the Government of India Act, as saved from repeal by paragraph 12 of the Government of India (Commencement and Transitory Provisions) Order, 1936.

STATEMENT OF OBJECTS AND REASONS.

Since the passing of the Indian Tariff (Amendment) Act, 1939 (I of 1939), and the Indian Tariff (Second Amendment) Act, 1939 (XVIII of 1939), the Government of India have maintained a careful watch on the statistical position of wheat and rice and they are satisfied that no change has yet taken place to

justify the protective duties on wheat, wheat flour and broken rice being allowed to lapse at the end of March, 1940. The Bill, therefore, proposes to extend the existing import duties on those commodities for a further period of one year, *viz.*, up to the 31st March, 1941.

2. The protective duties on silk and certain manufactures of silk were also extended up to the 31st March, 1940, under the Indian Tariff (Second Amendment) Act, 1939 (XVIII of 1939). Thereafter the examination of the Tariff Board's Report regarding the grant of protection to the Sericultural Industry was taken in hand, but owing to war conditions the prices of silk and silk manufactures have advanced sufficiently to satisfy the recommendations of the majority of the Tariff Board and Government find it impossible in the present position of uncertainty to form any decision as to a long term policy. It is therefere proposed to continue the existing protective duties on silk and certain manufactures of silk for a further period of two years under this Bill.

A. RAMASWAMI MUDALIAR.

NEW DELHI:

The 19th March, 1940,

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly on the 26th March, 1940 :—

L. A. BILL No. 25 OF 1940.

A Bill further to amend the Motor Vehicles Act, 1939.

WHEREAS it is expedient further to amend the Motor Vehicles Act, 1939, for the purpose hereinafter appearing ; (IV of 1939.)

It is hereby enacted as follows :—

Short title.

1. This act may be called the Motor Vehicles (Amendment) Act, 1940.

Amendment of section 48, Act IV of 1939.

2. In section 48 of the Motor Vehicles Act, 1939,— (IV of 1939.)

(*a*) for clauses (*a*) and (*b*) the following clause shall be substituted, namely :—

"(*a*) limit the number of stage carriages or stage carriages of any specified type for which stage carriage permits may be granted in the region or in any specified area or on any specified route within the region ; " ;

(*b*) clauses (*c*), (*d*) and (*e*) shall be re-lettered as clauses (*b*), (*c*) and (*d*), respectively ;

(*c*) in clause (*d*) as sore-lettered, after sub-clause (*ii*) the following sub-clause shall be inserted, namely :—

"(*iia*) that the stage carriage or stage carriages shall be used only on specified routes or in a specified area ; ".

STATEMENTS OF OBJECTAND REASONS.

Certain differences in the drafting of section 48 and section 56 of the Motor Vehicles Act do not reflect any differences in intention ; these have given rise to doubt regarding the interpretation of section 48, which is reproduced below. The Bill seeks to amend that section so as to remove the doubt.

A. G. CLOW.

NEW DELHI:

1940.

Section 48.

A Regional Transport Authority may, after consideration of the matters set forth in sub-section (1) of section 47,—

(*a*) limit the number of stage carriages in respect of which stage carriage permits may be granted for a specified route or for specified routes or for a specified area;

(*b*) limit the use of specified routes to stage carriages of a particular type or design;

(*c*) issue a stage carriage permit in respect of a particular stage carriage or a particular service of stage carriages;

(*d*) regulate timings of arrival or departure of stage carriages whether they belong to a single or more owners; or

(*e*) attach to a stage carriage permit any prescribed condition or any one or more of the following conditions, namely:—

(*i*) that the service specified in the permit shall be commenced not later than a specified date and be continued for a specified period;

(*ii*) that the service may be varied only in accordance with specified conditions;

(*iii*) that copies of the fare table and time table shall be exhibited on the stage carriage and that the fare table and time table so exhibited shall be observed;

(*iv*) that not more than a specified number of passengers and not more than a specified amount of luggage shall be carried on any specified vehicle at any one time;

(*v*) that within municipal limits and in such other areas and places as may be prescribed passengers shall not be taken up or set down at or except at specified points; or

(*vi*) that tickets shall be issued to passengers for the fares paid.

MD. RAFI,
Secretary to the Government of India.

7105 CS—708—4-4-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, APRIL 12, 1940.

PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 29th March, 1940 :—

L. A. BILL NO. 26 OF 1940.

A Bill to amend the Defence of India Act, 1939.

XXXV of 1939.

WHEREAS it is expedient to amend the Defence of India Act, 1939, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Defence of India (Amendment) Act, 1940.

Amendment of section 2, Act XXXV of 1939.

XXXV of 1939.

2. In section 2 of the Defence of India Act, 1939 (hereinafter referred to as the said Act),—

(a) in clause (v) of subsection (2), after the words "with foreign powers," the words "or with States in India, or to prejudice the maintenance of peaceful conditions in the tribal areas," shall be inserted;

(b) in subsection (5), after the words "not being" the brackets and words "(except in the case of a Chief Commissioner's Province)" shall be inserted.

Amendment of section 18, Act XXXV of 1939.

3. In section 18 of the said Act, after the word "from", in both places where it occurs, the words "or in respect of" shall be inserted.

*The Governor-General has been pleased to give the previous sanction required by section 108 (1) (c), read with section 313 (4) (a) of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

STATEMENT OF OBJECTS AND REASONS.

This Bill seeks to make three minor amendments in the Defence of India Act, 1939. Notes on clauses are appended.

ZAFRULLA KHAN.

NEW DELHI :
The 26th March, 1940.

NOTES ON CLAUSES.

Clause 2 (a).—The clause amended hereby enables rules to be made for the prevention of *inter alia* the spreading of reports or the prosecution of purposes likely to prejudice His Majesty's relations with foreign powers. The case for extending the scope of the rule-making power in the manner proposed is clear.

Clause 2 (b).—As all officers serving in a Chief Commissioner's Province are subordinate to the Central Government, subsection (*5*) of section 2, as it now stands, has the anomalous and unintended effect of precluding a delegation by the Chief Commissioner to any officer serving in his Province.

Clause 3.—The object of this amendment is to render the benefits of the Indian Soldiers (Litigation) Act, 1925, admissible to members of Indian States Forces while serving in the conditions specified in the section under amendment.

MD. RAFI,
Secretary to the Government of India.

45 CS—706—11-4-40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, APRIL 19, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

The following Act of the Indian Legislature received the assent of the Governor General on the 6th April, 1940, and is hereby promulgated for general information :—

ACT No. XIV OF 1940.

An Act to amend the Parsi Marriage and Divorce Act, 936.

WHEREAS it is expedient to amend the Parsi Marriage and Divorce Act, 1936 ;

It is hereby enacted as follows :—

1. This Act may be called the Parsi Marriage and Divorce (Amendment) Act, 1940. **Short title.**

2. In section 40 of the Parsi Marriage and Divorce Act, **Amendment of section 40, Act III of 1936.**
III of 1936. 1936,—

(*a*) in subsection (*1*), after the words "the husband shall" the words "while the wife remains chaste and unmarried" shall be inserted ;

(*b*) in clause (*a*) of subsection (*1*), the words "while she remains chaste and unmarried" shall be omitted ;

(*c*) after subsection (*2*) the following subsection shall be added :—

"(*3*) Where an order for alimony or maintenance in favour of a wife has been made either under the provisions of the Parsi Marriage and Divorce Act, 1865, or under the provisions of this Act,

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the Court, if satisfied that the wife has re-married or has not remained chaste, shall vary or rescind the order".

G. H. SPENCE,

Secy. to the Govt. of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 9th April, 1940, and is hereby promulgated for general information:—

ACT NO. XVII OF 1940.

An Act further to amend the Factories Act, 1934, for a certain purpose.

WHEREAS it is expedient to make provision for regulating labour in certain small factories, and for that purpose further to amend the Factories Act, 1934; XXV of 1934.

It is hereby enacted as follows:—

Short title. **1.** This Act may be called the Factories (Amendment) Act, 1940.

Insertion of new Chapter VA in Act XXV of 1934. **2.** After Chapter V of the Factories Act, 1934 (hereinafter referred to as the said Act), the following Chapter shall be inserted, namely:—

"CHAPTER V-A.

SMALL FACTORIES.

Small Factories. 59 A. (*1*) In this Act, unless there is anything repugnant in the subject or context, "small factory" means any premises including the precincts thereof whereon ten or more but less than twenty workers are working or were working on any day of the preceding six months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, but does not include a mine subject to the operation of the Indian Mines Act, 1923: IV of 1923

Provided that the Provincial Government may, by notification in the official Gazette, declare any permises to be a small factory, notwithstanding that less than ten workers are working thereon, if such premises would otherwise be a small factory.

(*2*) For the purposes of this Chapter an adolescent holding a certificate granted under this Act to work as an adult shall be deemed to be an adult.

Certain provisions of this Act to apply to small factories wherein child labour is employed. 59 B. (*1*) All the provisions of this Act, except clause (*j*) of section 2, sections 4, 5, 6 and 7, subsections (*1*) and (*4*) of section 14, sections 15, 21, 22 and 25, subsections (*1*), (*2*) and (*3*) of section 33 and Chapter IV shall apply to, and in relation to, all small factories wherein any worker who is not, or is not deemed to be, an adult is employed; and in the provisions hereby made so applicable every reference to a factory shall be deemed to include, so far as may be, a reference to a small factory.

(*2*) The aforesaid provisions shall cease to apply to a small factory on the expiry of six months from the receip by the Inspector of a notice in writing from the occupier that he has ceased to employ therein any worker who is not, or is not deemed to be, an adult, unless any such worker is employed therein on any day of the said six months:

Provided that if any such worker is thereafter employed in the small factory, the said provisions of this Act shall again apply thereto.

Certain other provisions of law not barred. 59 C. The provisions of this Chapter shall be in addition to, and not in derogation of, the provisions of the Employment of Children Act, 1938." XXVI of 1938.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 9th April, 1940, and is hereby promulgated for general information :—

ACT NO. XVIII OF 1940.

An Act to make certain provisions relating to service by European British subjects in the armed forces of, or in a civil capacity under, the Crown.

WHEREAS it is expedient to make certain provisions relating to service by European British subjects in the armed forces of, or in a civil capacity under, the Crown;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the National Service (European British Subject) Act, 1940.

(*2*) It extends to the whole of British India, and applies also to European British subjects in any part of India.

(*3*) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "competent authority" means, with reference to any person liable under this Act to be called up for enquiry, the Officer Commanding the military district, or Independent Area, or Sind Area or Delhi Area, as the case may be, in which that person is for the time being resident;

(*b*) "European British subject" means any subject of His Majesty of European descent in the male line born, naturalised or domiciled in the British Islands or in any Dominion as defined in the Statute of Westminster, 1931, or in any Colony except Ceylon; 22 Geo. 5, 4.

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "national service" means service in the armed forces of the Crown or in any civilian capacity under the Crown.

Liability to be called up for enquiry.

3. (*1*) Every male European British subject for the time being in India, not being—

(*a*) a person in holy orders, or a regular minister of any religious denomination, or

(*b*) a member of His Majesty's regular Naval, Military or Air Forces, or a member of any Reserve of any such force who is liable under his terms of service in such Reserve to be called up for service at any time and not only on partial or general mobilisation, or

(*c*) a servant of the Crown, or

(*d*) a person not included in clause (*c*) who is serving in the service of a federal railway or an Indian State railway or a minor railway as defined in the Government of India Act, 1935,

shall be liable under this Act to be called up for enquiry into his availability and fitness for national service.

(*2*) A person liable to be called up for enquiry under this Act shall remain so liable until he has completed his fiftieth year and no longer.

Calling up for enquiry.

4. (*1*) The competent authority may, after consultation with the National Service Advisory Committee constituted under section 5, cause to be served on any person, for the time being liable under this Act to be called up for enquiry, a written notice (hereinafter referred to in this Act as a calling-up notice) stating

that he is called up for enquiry into his fitness and availability for national service and requiring him to present himself to such person and at such place and at such time (not earlier than the seventh day after the date of the service of the notice) as may be specified in the notice, and to submit himself to examination by the National Service Advisory Committee constituted under section 5.

(2) Where a notice under subsection (1) has been duly served on any person, the competent authority may, at any time while that person remains liable under this Act to be called up for enquiry, cancel the notice and cause to be served on him a further notice varying the original notice.

(3) A calling-up notice served on any person shall cease to have effect if, before the date on which he is thereby required to present himself, he ceases to be liable under this Act to be called up for enquiry.

(4) Such travelling and other allowances as may be prescribed shall be paid by the competent authority to any person required to present himself in accordance with any notice under this section.

National Service Advisory Committees.

5. (1) The Central Government shall constitute for such areas and in such places as it thinks fit committees (in this Act referred to as National Service Advisory Committees) to exercise the functions assigned to such committees by this Act.

(2) Each National Service Advisory Committee shall consist of not less than four members of whom one shall be an officer of one of His Majesty's Forces in India appointed by the competent authority, and the others shall be European British subjects, not being servants of the Crown, appointed by the Central Government.

(3) The Chairman of the Committee shall be appointed by the Committee.

(4) A National Service Advisory Committee shall have power to co-opt as additional members for such time or purpose as it thinks fit any persons qualified for appointment to the Committee by the Central Government.

(5) A National Service Advisory Committee may meet at such times and places as it thinks fit and shall meet when required to do so by the Central Government or by the competent authority.

(6) A National Service Advisory Committee shall have the powers of a Civil Court for the purpose of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898. V of 1898.

(7) A National Service Advisory Committee may order any person called up for enquiry under subsection (1) of section 4 to submit himself to be examined by a medical officer of the armed forces, and if he questions the decision of that officer, to appear before a medical board convened under military regulations.

Functions of National Service Advisory Committees.

6. The following shall be the functions of National Service Advisory Committees, namely :—

(a) When consulted by the competent authority, to advise that authority on the exercise of that authority's powers under subsection (1) of section 4;

(b) to examine the case of any person ordered under section 4 to present himself for enquiry, and to report to the competent authority whether such person is available (*i.e.*, can be spared without detriment to the public interest from his existing employment) and is fit for national service;

(c) when consulted by the Central Government, to advise the Central Government on any matter arising out of this Act which the Central Government may refer or is required by this Act to refer to the Committee.

7. (1) When a National Service Advisory Committee reports that a person is available and fit for national service, the competent authority shall require such person to state whether he is or is not willing to undertake such service, and such person shall state accordingly. Taking into service on the advice of a National Service Advisory Committee.

(2) If such person states that he is willing to undertake national service the competent authority may specify the capacity for which such person is suitable, and if he serves in such capacity such person shall for the purposes of section 8 be deemed to be a person who has been taken into national service on the advice of a National Service Advisory Committee.

8. It shall be the duty of any employer by whom a person who has been taken into national service on the advice of a National Service Advisory Committee, or by whom a European British subject who has been called out for service in the Reserves of His Majesty's Regular Naval, Military or Air Forces at any time after the 2nd day of September, 1939, and before the termination of hostilities, or by whom a person subject to this Act who with the consent of his employers was between the 2nd day of September, 1939, and the coming into force of this Act granted an emergency commission or enlisted in His Majesty's armed forces or accepted for training as a cadet at an officers' training school, was employed, to reinstate him in his employment at the termination of that service, in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been so taken into service as aforesaid : Reinstatement.

Provided that if for any reason the reinstatement of such person or member is represented by the employer to be impracticable, either party may refer the matter to a tribunal constituted under section 9 and that tribunal shall after consideration pass an order either exempting the employer from the provisions of this section or requiring him to re-employ such person or member on such terms as it thinks suitable, or requiring him to pay to such person or member a sum in compensation for failure to re-employ not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer; and if any employer fails to obey the order of the tribunal, he shall be punishable with a fine which may extend to one thousand rupees; and the Court by which an employer is convicted under this section may order him (if he has not already been so required by the tribunal) to pay the person whom he has failed to re-employ a sum not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer, and any amount so required by the tribunal to be paid or so ordered by the Court to be paid shall be recoverable as if it were a fine imposed by such Court :

Provided further that in any proceedings under this section it shall be a defence for an employer to prove that the person formerly employed by him did not apply to the employer for reinstatement within a period of two months from the termination of the national service into which he was taken on the advice of a National Service Advisory Committee.

Tribunal.

9. (*1*) The Central Government shall constitute for such areas and in such places as it thinks fit tribunals to hear and decide any matters referred to it under the proviso to section 8.

(*2*) Each tribunal shall consist of three members to be nominated by the Central Government, of whom one who shall be Chairman of the tribunal shall be a member of a Civil Service of the Crown not lower in status than a District and Sessions Judge, one shall be a military officer not below the rank of Brigadier, and one shall be a European British subject, not being a servant of the Crown.

(*3*) No person serving as a member of a National Service Advisory Committee constituted under section 5 shall while so serving be a member of a tribunal.

(*4*) A tribunal may meet at such times and places as it thinks fit and shall meet when required to do so by the competent authority.

(*5*) A tribunal shall have the powers of a Civil Court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery and production of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898. V. of 1898.

Penalties and procedure.

10. (*1*) Whoever wilfully fails to comply with any notice issued under section 4 or with any order given under subsection (*7*) of section 5, or subsection (*1*) of section 7 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(*2*) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

Service of notices.

11. Any notice to be served on any person for the purposes of this Act may be sent by post addressed to that person at his last known address.

Power to make rules.

12. (*1*) The Central Government may, by notification in the official Gazette, make rules for the purpose of giving effect of the provisions of this Act.

(*2*) Without prejudice to the generality of the foregoing power, the Central Government may make rules prescribing the forms of the notices referred to in subsection (*1*) of section 4, the amount and manner of payment of the allowances referred to in sub-section (*4*) of section 4 and the procedure to be followed in references to a tribunal under the proviso to section 8.

Act not to apply to certain persons.

13. Nothing in this Act shall apply to any person—

(*a*) for the time being confined in a prison or a lunatic asylum, or

(*b*) who is under the age of eighteen or over the age of fifty.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the GovernorGeneral on the 10th April, 1940, and is hereby promulgated for general information :—

ACT No. XIX OF 1940.

An Act to amend the Defence of India Act, 1939.

XXXV of 1939. WHEREAS it is expedient to amend the Defence of India Act, 1939, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called the Defence of India (Amendment) Act, 1940. Short title.

XXXV of 1939. **2.** In section 2 of the Defence of India Act, 1939 (hereinafter referred to as the said Act),— Amendment of section 2, Act XXXV of 1939.

(*a*) in clause (*v*) of subsection (*2*). after the words "with foreign powers," the words "or with States in India, or to prejudice the maintenance of peaceful condition in the tribal areas," shall be inserted ;

(*b*) in subsection (*5*), after the words "not being" the brackets and words "(except in the case of a Chief Commissioner's Province)" shall be inserted.

3. In section 18 of the said Act, after the word "from", in both places where it occurs, the words "or in respect of" shall be inserted. Amendment of section 18, Act XXXV of 1939.

G. H. SPENCE,

Secy. to the Govt. of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April, 1940, and is hereby promulgated for general information :—

ACT No. XX OF 1940.

An Act further to amend the Insurance Act, 1938.

IV of 1938. WHEREAS it is expedient further to amend the Insurance Act, 1938, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called the Insurance (Amendment) Act, 1940. Shor title.

IV of 1938. **2.** To clause (*3*) of section 2 of the Insurance Act, 1938 (hereinafter referred to as the said Act), the following words shall be added, namely :— Amendment of section 2, Act IV of 1938.

" and any security issued by the Government of an Indian State and specified as an approved security for the purposes of this Act by the Central Government by notification in the official Gazette ".

3. In section 3 of the said Act,— Amendment of section 3, Act IV of 1938.

(*a*) in subsection (*1*), for the word "insurer", where it occurs for the first time, the word " person " shall be substituted, and to the subsection the following proviso shall be added and shall be deemed always to have been added, namely :—

"Provided that in the case of an insurer who was carrying on any class of insurance business in British India at the commencement of this Act, failure to obtain a certificate of registration in accordance with the requirements of this subsection shall not operate to invalidate any contract of insurance entered into by him if before the expiry of one month from the commencement of the Insurance (Amendment) Act, 1940, he has obtained that certificate.";

(*b*) in clause (*e*) of subsection (*2*), and in subsection (*3*), for the words "British India" the word "India" shall be substituted ;

(*c*) for subsection (*4*) the following subsection shall be substituted and shall be deemed always to have been substituted, namely:—

"(*4*) The Superintendent of Insurance shall cancel the registration of an insurer either wholly or in so far as it relates to a particular class of insurance business, as the case may be,—

(*a*) if the insurer fails to comply with the provisions of section 7 or section 98 as to deposits, or

(*b*) if the insurer is in liquidation or is adjudged an insolvent, or

(*c*) if the business or a class of the business of the insurer has been transferred to any person or has been transferred to or amalgamated with the business of any other insurer, or

(*d*) if the whole of the deposit made in respect of a class of insurance business has been returned to the insurer under section 9.";

(*d*) in subsection (*5*) for the word, brackets and figure "subsection (*4*)" the words, brackets, letter and figure "clause (*a*) of subsection (*4*)" shall be substituted and shall be deemed always to have been substituted ;

(*e*) after subsection (*5*) the following subsections shall be inserted and shall be deemed always to have been inserted, namely :—

"(*5A*) When the Superintendent of Insurance cancels any registration under clause (*b*), clause (*c*) or clause (*d*) of subsection (*4*) the cancellation shall take effect on the date on which notice of the order of cancellation is served on the insurer.

(*5B*) When a registration is cancelled the insurer shall not, after the cancellation has taken effect, enter into any new contracts of insurance, but all rights and liabilities in respect of contracts of insurance entered into by him before such cancellation takes effect shall, subject to the provisions of subsection (*5D*), continue as if the cancellation had not taken place.

(*5C*) Where a registration is cancelled under clause (*a*) of subsection (*4*), the Superintendent of Insurance may at his discretion revive the registration, if the insurer within six months from the date on which the cancellation took effect makes the deposits required by section 7 or section 98, as the case may be, and complies with any directions which may be given to him by the Superintendent of Insurance.

(*5D*) Where a registration is cancelled under subsection (*4*) and the insurer is a company incorporated under the Indian Companies Act, 1913, or under the Indian Companies Act, 1882, or under the Indian Companies Act, 1866, or under any Act repealed thereby, the Superintendent of Insurance shall, as soon as may be after the expiry of six months from the date on which the cancellation took effect, apply to the Court for an order to wind up the insurance company, or to wind up the affairs of

VII of 1913.
VI of 1882.
X of 1866.

the company in respect of a class of insurance business, unless the registration of the insurance company has been revived under subsection (5C) or an application for winding up the company has been already presented to the Court. The Court may proceed as if an application under this subsection were an application under subsection (2) of section 53, or subsection (1) of section 58, as the case may be." ;

(f) in subsection (6), for the words "the Act" the words "this section" shall be substituted, and for the words "grant the insurer" the words "register the insurer and grant him" shall be substituted.

Amendment of section 7, Act IV of 1938.

4. In section 7 of the said Act,—

(a) in subsection (1),—

(i) for the words "cash or approved securities estimated at the market value of the securities on the day of deposit of the amount hereafter specified namely," the words "the amount hereafter specified, either in cash or in approved securities estimated at the market value of the securities on the day of deposit, or partly in cash and partly in approved securities so estimated" shall be substituted and shall be deemed always to have been substituted ;

(ii) in clause (d), for the words "is accident and miscellaneous insurance including workmen's compensation and motor car insurance" the following shall be substituted and shall be deemed always to have been substituted, namely :—

"is miscellaneous insurance only, that is to say, insurance which is not in the opinion of the Central Government principally or wholly of any kind or kinds included in clauses (a), (b), or (c)" ;

(iii) in clauses (e), (f), (g), (h) and (i), for the word "includes" the word "is" shall be substituted ;

(iv) the word "and" at the end of clause (i) and the whole of clause (j) shall be omitted ;

(v) the following proviso shall be added to the subsection, namely :—

"Provided that, where the business done or to be done is marine insurance only and relates exclusively to country craft or its cargo or both, the amount to be deposited under this subsection shall be ten thousand rupees only.";

(b) in subsection (7), for the words "on the day of the first deposit made in compliance with this Act" the words "as at the date of the commencement of this Act" and for the words "in respect of the life insurance business of the insurer" the words "as the instalment or as part of the instalment to be made under the foregoing provisions of this section before the application for registration is made whether any such application is or is not in fact made" shall be substituted and shall be deemed always to have been substituted, respectively ;

(c) in subsection (8), after the words "to the credit of the insurer and shall" the words "except to the extent, if any, to which the cash has been invested in securities under subsection (9A)" shall be inserted and shall be deemed always to have been inserted ;

(*d*) for subsection (*9*) the following subsections shall be substituted and shall be deemed always to have been substituted, namely :—

" (*9*) The insurer may at any time replace any securities deposited by him under this section with the Reserve Bank of India either by cash or by other approved securities or partly by cash and partly by other approved securities, provided that such cash, or the value of such other approved securities estimated at the market rates prevailing at the time of replacement, or such cash together with such value, as the case may be, is not less than the value of the securities replaced estimated at the market rates prevailing when they were deposited.

(*9A*) The Reserve Bank of India shall, if so requested by the insurer,—

(*a*) sell any securities deposited by him with the Bank under this section and hold the cash realised by such sale as deposit, or

(*b*) invest in approved securities specified by the insurer the whole or any part of a deposit held by it in cash or the whole or any part of cash received by it on the sale of or on the maturing of securities deposited by the insurer, and hold the securities in which investment is so made as deposit.

(*9B*) Where subsection (*9A*) applies,—

(*a*) if the cash realised by the sale of or on the maturing of the securities (excluding in the former case the interest accrued) falls short of the market value of the securities at the date on which they were deposited with the Bank, the insurer shall make good the deficiency by a further deposit either in cash or in approved securities estimated at the market value of the securities on the day on which they are deposited, or partly in cash and partly in approved securities so estimated, within a period of two months from the date on which the securities matured or were sold or where the securities matured or were sold before the 21st day of March, 1940, within a period of four months from the commencement of the Insurance (Amendment) Act, 1940 ; and unless he does so the insurer shall be deemed to have failed to comply with the requirements of this section as to deposits ; and

(*b*) if the cash realised by the sale of or on the maturing of the securities (excluding in the former case the interest accrued) exceeds the market value of the securities at the date on which they were deposited with the Bank, the Central Government may, if satisfied that the full amount required to be deposited under subsection (*1*) is in deposit, direct the Reserve Bank to return the excess. " ;

(*e*) in subsection (*10*), after the words "approved securities" the words "estimated at the market value of the securities on the day of deposit, or partly in cash and partly in such securities, " shall be inserted.

Amendment of section 27, Act IV of 1938.

5. In the proviso to subsection (*3*) of section 27 of the said Act, for the words " commencement of this Act " the figures and words " 30th day of June, 1939 ", shall be substituted.

Amendment of section 28, Act IV of 1938.

6. In section 28 of the said Act,—

(*a*) in subsection (*1*), after the word and figure " section 27 " the words " and all other particulars necessary to establish

that the requirements of that section have been complied with " shall be inserted ;

(*b*) in subsection (*2*),—

(*i*) after the word and figure " section 27 " the following shall be inserted, namely :—

" or for the purpose of securing the particulars necessary to establish that the requirements of that section have been complied with " ;

(*ii*) for the words " and the insurer shall comply with all requisitions made by the Superintendent in that behalf " the following shall be substituted, namely :—

" The insurer shall comply with any requisition made in this behalf by the Superintendent of Insurance, and if he fails to do so within two months from the receipt of the requisition he shall be deemed to have made default in complying with the requirements of this section. "

Amendment of section 35, Act IV of 1938.

7. In section 35 of the said Act,—

(*a*) in subsection (*1*), after the words " shall be transferred to " the words " any person or transferred to " shall be inserted and for the words " insurers concerned " the words " parties concerned " shall be substituted ;

(*b*) in subsection (*3*), for clauses (*b*) and (*c*) the following shall be substituted, namely :—

" (*b*) balance-sheets in respect of the insurance business of each of the insurers concerned in such amalgamation or transfer, prepared in the Form set forth in Part II of the First Schedule and in accordance with the regulations contained in Part I of that Schedule ;

(*c*) actuarial reports and abstracts in respect of the life insurance business of each of the insurers so concerned, prepared in conformity with the requirements of Part II of the Fourth and Fifth Schedules and in accordance with the regulations contained in Part I of the Schedule concerned ;

(*d*) a report on the proposed amalgamation or transfer, prepared by an independent actuary who has never been professionally connected with any of the parties concerned in the amalgamation or transfer at any time in the five years preceding the date on which he signs his report ;

(*e*) any other reports on which the scheme of amalgamation or transfer was founded.

The balance-sheets, reports and abstracts referred to in clauses (*b*), (*c*) and (*d*) shall all be prepared as at the date at which the amalgamation or transfer if sanctioned by the Court is to take effect, which date shall not be more than twelve months before the date on which the application to the Court is made under this section :

Provided that if the Central Government so directs in the case of any particular insurer there may be substituted respectively for the balance-sheet, report and abstract referred to in clauses (*b*) and (*c*) prepared in accordance with this subsection certified copies of the last balance-sheet and last report and abstract prepared in accordance with sections 11 and 13, if that balance-sheet is prepared as at a date not more than twelve months, and that report and abstract as at a

date not more than five years, before the date on which the application to the Court is made under this section."

Amendment of section 36, Act IV of 1938.

8. To section 36 of the said Act the following words shall be added, namely :—

"and shall make such consequential orders as are necessary to give effect to the arrangement, including orders as to the disposal of any deposit made under section 7 or section 98".

Amendment of section 42, Act IV of 1938.

9. In subsection (*3*) of section 42 of the said Act,—

(*a*) for the words "shall expire on the 31st day of March in each year" the words "shall remain in force for a period of twelve months only from the date of issue" shall be substituted ;

(*b*) to the subsection the following provisos shall be added, namely :—

"Provided that when any licence is issued or renewed within the year beginning on the day on which the Insurance (Amendment) Act, 1940, came into operation, the Superintendent of Insurance may specify the date, not being earlier than one year nor latar than two years from the date of issue or renewal, on which the licence shall cease to be in force :

Provided further that the Central Government may, by notification in the official Gazette, make provision in respect of licences in force at the commencement of the Insurance (Amendment) Act, 1940, extending the period for which they are to remain in force by a term of from one to eleven months".

Substitution of new sections for sections 65 and 66, Act IV of 1938.

10. For sections 65 and 66 of the said Act the following sections shall be substituted and shall be deemed always to have been substituted, namely :—

Definition of "provident society".

65. (*1*) In this Part "provident society" means a person who, or a body of persons (whether corporate or unincorporate) which, not being an insurer registered for the time being under Part II of this Act, carries on the business of insuring the payment, on the happening of any of the contingencies mentioned in subsection (*2*), of—

(*a*) an annuity of or equivalent to fifty rupees or less, payable for an uncertain period, or

(*b*) a gross sum of five hundred rupees or less, whether paid or payable in a lump sum or in two or more instalments over a certain period,

exclusively in both cases (*a*) and (*b*) of any profit or bonus not being a guaranteed profit or bonus.

Explanation.—For the purposes of this subsection, a period is "certain" if its duration is ascertainable in advance and "uncertain" if its duration is not so ascertainable.

(2) The contingencies referred to in subsection (*1*) are the following, namely :—

(*a*) the birth, marriage or death of any person or the survival by a person of a stated or implied age or contingency;

(*b*) failure of issue ;

(*c*) the occurrence of a social, religious or other ceremonial occasion ;

(d) loss of or retirement from employment;

(e) disablement in consequence of sickness or accident;

(f) the necessity of providing for the education of a dependent;

(g) any other contingency which may be prescribed or which may be authorised by the Provincial Government with the approval of the Central Government.

(3) For the purposes of subsections (1) and (2)—

(a) contracts entered into before the commencement of this Act shall not be taken into account;

(b) two or more policies issued to one person shall, for the purposes of determining whether the limits fixed by subsection (1) have or have not been exceeded, be deemed to be one policy if the contingencies on the happening of which the sums are payable under the policies (whether the contingencies be the same or different) relate to one person only, whether he be the policy-holder or some other person.

(4) Every person or body of persons for the time being registered as a provident society under the Provident Insurance Societies Act, 1912, and every person or body of persons for the time being registered as a provident society under this Act shall be deemed to be a provident society for all the purposes of this Act. V of 1912.

(5) If any question arises whether any person or body of persons is or is not a provident society within the meaning of this section, the Superintendent of Insurance shall decide the question and his decision shall be final.

66. No provident society shall undertake any form of insurance not falling within the limits fixed by subsection (1) of section 65, nor shall any provident society be eligible to be registered under section 3.' Restrictions on provident societies.

11. In subsection (2) of section 73 of the said Act, after the brackets and figure "(9)" the brackets, figures and letters "(9A), (9B)" shall be inserted, and after the word and figure "section 8" the words and figure "and of section 9" shall be inserted. Amendment of section 73, Act IV of 1938.

12. In section 84 of the said Act, before the word and figure "section 65" the words, brackets and figure "subsection (2) of" shall be inserted. Amendment of section 84, Act IV of 1938.

13. In section 85 of the said Act— Amendment of section 85, Act IV of 1938.

(a) in subsection (3)—

(i) for the words "any director or officer of the society" the words "any director, manager, managing agent, auditor, actuary, officer or partner of the society" shall be substituted;

(ii) for the words "a director or officer of the society is a director or partner" the following words shall be substituted, namely:—

"a director, manager, managing agent, actuary, officer or partner of the society is a director, manager, managing agent, actuary, officer or partner";

(b) after subsection (3) the following subsection shall be inserted, namely :—

"(3A) Any loan prohibited under subsection (3), made before and outstanding at the commencement of the Insurance (Amendment) Act, 1940, shall be repaid before the 1st day of January, 1941, and in case of default the director, manager, managing agent, auditor, actuary, officer or partner who has received the loan or is connected with the concern which has received the loan, as the case may be, shall cease to hold office in or be a partner of the society and shall be ineligible to hold office in or be a partner of the society until the loan is repaid." ;

(c) in subsection (4), for the word "or officer" the words "manager, managing agent, auditor, actuary, officer or partner" shall be substituted.

Insertion of new section 106A in Act IV of 1938.

14. After section 106 of the Act the following section shall be inserted, namely :—

Notice to and hearing of Superintendent of Insurance.

"106A. (1) When application is made to the Court for the making of any order to which this section applies the Court shall, unless the Superintendent of Insurance has himself made the application or has been made a party thereto, send a copy of the application together with intimation of the date fixed for the hearing thereof to the Superintendent of Insurance, and shall give him an opportunity of being heard.

(2) The orders to which this section applies are the following, namely :—

(a) an order for the attachment in execution of a decree of any deposit made under section 7 or section 98 ;

(b) an order under section 9 or section 59 for the return of any such deposit ;

(c) an order under section 36 sanctioning any arrangement for the transfer or amalgamation of life insurance business or any order consequential thereon ;

(d) an order for the winding up of an insurance company or a provident society ;

(e) an order under section 58 confirming a scheme for the partial winding up of an insurance company ;

(f) an order under section 89 reducing the amount of the insurance contracts of a provident society."

Insertion of new sections 110A and 110B in Act IV of 1938.

15. After section 110 of the said Act the following sections shall be inserted, namely :—

Delegation of powers and duties of Superintendent of Insurance.

"110A. The Superintendent of Insuranee may by general or special order delegate any of his powers or duties under this Act to any person subordinate to him. The exercise or discharge of any of the powers or duties so delegated shall be subject to such restrictions, limitations and conditions, if any, as the Superintendent of Insurance may impose, and shall be subject to his control and revision.

Signature of documents.

110B. Every document which is required by this Act or by any rule made thereunder to be signed by the Superintendent of Insurance or by any person subordinate to him or by any officer authorised by him under subsection (1) of section 42 shall be deemed to be properly signed, if it bears a facsimile of the signature of such Superintendent, person or officer printed, engraved, lithographed or impressed by any other mechanical process approved by the Central Government."

Amendment of section 114, Act IV of 1938.

16. In section 114 of the said Act,—

(a) in subsection (2),—

(i) in clause (h), before the word and figure "section 65" the words, brackets and figure "subsection (2) of" shall be inserted ;

(ii) the word "and" at the end of clause (k) shall be omitted;

(iii) after clause (l) the following clause shall be inserted, namely :—

"(m) any other matter which is to be or may be prescribed.";

(iv) the proviso shall be omitted;

(b) sub section (3) shall be re-numbered as subsection (4) and the following shall be inserted as subsection (3), namely :—

"(3) Every rule made under this section shall be laid as soon as may be after it is made before each of the Chambers of the Central Legislature, while it is in session, for a total period of one month which may be comprised in one session or in two or more sessions, and if before the expiry of that period, or where the period for which the rule is so laid before one Chamber does not coincide with that for which it is so laid before the other, before the expiry of the later of these periods, both Chambers agree in making any modification in the rule or both Chambers agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be."

17. In section 116 of the said Act,— Amendment of section 116 Act IV of 1938.

(a) for the words, figures and brackets "from the provisions of section 7 or section 98 relating to deposits or from the provisions of sub section (2) of section 27 relating to the keeping of assets in India" the words "from any of the provisions of this Act which may be specified in the notification" shall be substituted;

(b) to the section the following proviso shall be added namely :—

"Provided that no such notification shall be issued unless the Central Government is satisfied that insurers constituted, incorporated or domiciled in British India are under the law or practice in such State entitled therein to benefits corresponding to those conferred by the notification or to benefits which in the opinion of the Central Government are at least equivalent thereto."

18. In Form A contained in Part II of the First Schedule to the said Act, in the first column, in the entry "Accident and Miscellaneous Insurance Business Account" the words "Accident and" shall be omitted. Amendment of First Schedule, Act IV of 1938.

19. In the Third Schedule to the said Act— Amendment of Third Schedule, Act IV of 1938.

(a) in Part I, in regulation 2 the words "accident and" and the words "including workmen's compensation and motor car insurance" shall be omitted;

(b) in Part II,—

(i) in note (a) appended to Form D, for the words "payable outside India" the words "ordinarily paid outside India" shall be substituted, and the following sentence shall be added, namely :—

"If any question arises whether any premiums are ordinarily paid outside India, the Superintendent of Insurance shall decide the question and his decision shall be final";

(*ii*) in the heading to Form F, the words "*Accident and*" and the words "*including Workmen's Compensation and Motor Car Insurance Business*" shall be omitted.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April, 1940, and is hereby promulgated for general information :—

ACT NO. XXI OF 1940.

An Act further to amend the Indian Tariff Act, 1934.

WHEREAS it is expedient further to amend the Indian, Tariff Act, 1934, for the purpose herein after appearing ; XXXII of 1934.

It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Tariff (Amendment) Act, 1940.

Amendment of First Schedule, Act XXXII of 1934. 2. In the First Schedule to the Indian Tariff Act, 1934, in Item No. 13 (1), in the third column the word "Revenue" shall be inserted, and in the fourth column for the word "Free" the figure and the words "3 per cent. *ad valorem*" shall be substituted. XXXII of 1934.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April, 1940, and is hereby promulgated for general information :—

ACT NO. XXII OF 1940.

An Act further to amend the Indian Traiff Act, 1934.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purpose hereinafter appearing ; XXXII of 1934

It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Traiff (Second Amendment) Act, 1940.

Amendment of the First Schedule, Act XXXII of 1934. 2. In the First Schedule to the Indian Tariff Act, 1934,— XXXII of 1934.

(*a*) in items Nos. 10 (1), 10 (2) and 11 (1), in the last column, for the figure "1940" the figure "1941" shall be substituted ;

(*b*) in items Nos. 46, 46 (1), 47, 47 (1), 48 and 48 (4), in the last column, for the figure "1940" the figure "1942" shall be substituted.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April, 1940, and is hereby promulgated for general information :—

ACT NO. XXIV OF 1940.

An Act further to amend the Indian Mines Act, 1923.

WHEREAS it is expedient further to amend the Indian Mines Act, 1923, for the purposes hereinafter appearing ; IV of 1923.

It is hereby enacted as follows :—

1. This Act may be called the Indian Mines (Amendment) Act, 1940. Short title.

IV of 1923 2. In clause (*a*) of subsection (*1*) of section 10 of the Indian Mines Act, 1923 (hereinafter referred to as the said Act), for the words " the Government " the words " the Crown " shall be substituted. Amendment of section 10, Act IV of 1923.

3. In subsection (*1A*) of section 19 of the said Act— Amendment of section 19, Act IV of 1923.

(*a*) the brackets and letter " (*a*) " at the beginning, and the word "or " at the end of clause (*a*) shall be omitted ; and

(*b*) clause (*b*) shall be omitted.

4. In section 29 of the said Act, after clause (*k*) the following clause shall be inserted, namely :— Amendment of section 29, Act IV of 1923.

" (*kk*) for prohibiting the employment in a mine either as manager or in any other specified capacity of any persons except persons paid by the owner of the mine and directly answerable to the owner or manager of the mine;".

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor General on the 10th April, 1940, and is hereby promulgated for general information :—

ACT No. XXV OF 1940

An Act further to amend the Petroleum Act, 1934.

XXX of 1934. WHEREAS it is expedient further to amend the Petroleum Act, 1934, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. This Act may be called the Petroleum (Amendment) Act, 1940. Short title.

XXX of 1934. 2. In section 9 of the Petroleum Act, 1934 (hereinafter referred to as the said Act),— Amendment of section 9, Act XXX of 1934.

(*a*) to subsection (*1*) the following proviso shall be added, namely :—

" Provided further that the total quantity of dangerous petroleum which may be stored without a licence under clause (*b*) shall not exceed twenty gallons, notwithstanding that such owner may possess other motor conveyances or engines. ";

(*b*) in subsection (*2*), after the word, brackets and letter " clause (*b*) " the words, brackets and figure " of subsection (*1*) " shall be inserted.

3. In section 28 of the said Act,— Amendment of section 28, Act XXX of 1934.

(*a*) in subsection (*1*), after the word " shall " the following shall be inserted, namely :—

IV of 1871. " unless section 8 of the Coroners Act, 1871, is applicable to the cirumst ces " ;

(*b*) in subsection (*3*), for the words " this section " the word, brackets and figure " subsection (*2*) " shall be sutstituted ;

(c) in subsection (4), after the words " in pursuance of this section " the words, brackets and figure " and of any inquiry held by a coroner in a case to which subsection (1) refers " and after the words " the Central Government " the words " the Chief Inspector of Explosives in India " shall be inserted.

G. H. SPENCE,

Secretary to the Government of India.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

[First publication.]

The following bill to amend the Indian Merchant Shipping Act, 1923, introduced in the Central Legislative Assembly, is published for the information of persons likely to be affected thereby. Any person or public body desiring to submit an opinion on the bill is invited to forward it to the Home Secretary to Government, Punjab, before the 25th May, 1940. Opinions submitted direct to the Central Legislative Department or to any other department of the Government of India will not be accepted.

A bill further to amend the Indian Merchant Shipping Act, 1923.

WHEREAS it is expedient further to amend the Indian Merchant Shipping Act, 1923, for a certain purpose; It is hereby enacted as follows :— XXI of 1923.

Short title. **1.** This Act may be called the Indian Merchant Shipping (Amendment) Act, 1938.

Amendment of section 193, Act XXI of 1923. **2.** In sub-section (1) of section 193 of the Indian Merchant Shipping Act, 1923— XXI of 1923.

(a) for the words " sixteen and ninety-six " the words " eighteen and one hundred and eight " shall be substituted ;

(b) for the word " available " the words " allotted and marked separately " shall be substituted ; and

(c) for the word " pilgrims " the words " each pilgrim " shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

Section 193 (1) of the Indian Merchant Shipping Act, 1923, provides for a space of 16 superficial feet and 96 cubic feet, respectively, for pilgrims carried by pilgrim ships. In allotting the space, no separate allotment is made or marked for each pilgrim and the count is taken, in calculating the number of pilgrims, of the entire superficial space in-between decks, including nooks and corners and other spaces which are not capable of any use whatever. Besides, the space allotted is inadequate. It is proposed, therefore, to amend the aforesaid section to remove the inconvenience caused to the pilgrims due to inadequate space and lack of individual allotment.

NEW DELHI :
The 13th April, 1938.

FAZL-I-HAQ PIRACHA.

[First publication.]

The following bill to amend the Indian Penal Code introduced in the Central Legislative Assembly is published for the information of persons likely to be affected thereby. Any person desiring to submit an opinion on the bill is invited to address

the Home Secretary to Government, Punjab, before the 1st June, 1940. Opinions submitted direct to the Central Legislative Department or to any other department of the Government of India will not be accepted.

A Bill further to amend the Indian Penal Code.

WHEREAS it is necessary and expedient further to amend the Criminal Law of kidnapping and abduction in India ; It is hereby enacted as follows :—

Short title extent and commencement.

1. (1) This Act may be called the Indian Penal Code (Amendment) Act, 193 .

(2) It shall apply to whole of British India.

(3) It shall come into force on........

Amendment of section 361, Act XLV of 1860.

XLV of 1860.

2. In section 361 of the Indian Penal Code, for the words " under fourteen years of age if a male, or under sixteen years of age if a female," the words " under eighteen years of age " shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

The object of this amendment is to raise the age limit of a person, female as well as a male, in connection with the offence of kidnapping and abduction to under eighteen years, instead of the existing limit of under sixteen years and fourteen years in the case of a female and a male child respectively.

This reform is overdue. Experience shows that advantage is being taken of the weak intellect, immature judgment of minors, both male and female and their present day fancies and fantasies, to secure them for immoral and unlawful purposes. The age of majority, according to the provisions of the majority Act of 1875, is eighteen years, and twenty-one, if the person is under a guardian appointed by courts. The Indian Penal Code had already been amended in cognate sections. In section 366-A., I. P. C., the age of a minor girl for the purpose of that section has been raised to under eighteen years. Now-a-days kidnapping and abduction of immature and less intelligent boys and girls has much increased. Therefore, there is no reason to make any distinction between the case of a male or a female child, as was formerly done.

In section 366-B., I. P. C., the age limit in the case of a girl has been raised to under eighteen years. In section 372 and 373, I. P. C., which also deal with the moral ethics of persons, the age limit has been raised to under eighteen years. Lately some High Courts and recently the Judicial Commissioner of Sind in the " Mohini Alam Romance Case " have recognized the urgent need of this amendment.

The 30th May, 1939.

LAL CHAND NAVALRAI.

99 C3—707—19-4-40—SGIP Lahore.

the Home Secretary to Government, Punjab, before the 1st [illegible], 1949. Opinions received after [illegible] the Government of India will not be [illegible].

A Bill further to amend the Indian Penal Code.

WHEREAS it is necessary [illegible] the Criminal Law of kidnapping and abduction [illegible]; it is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Penal Code (Amendment) Act, 1949.

(2) It shall apply to whole of [illegible].

(3) It shall come into force on ......

Amendment of section 361, Act XLV of 1860.

2. In section 361 of the Indian Penal Code [illegible] fourteen years of age if a male, or under sixteen years of age [illegible] shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The object of this amendment is to [illegible] as a minor, in connection with the offences of kidnapping and abduction [illegible] eighteen years instead of the existing limit of under sixteen years and fourteen years in the case of a female and a male respectively.

The reform is overdue. Experience has [illegible] unscrupulous [illegible]. The age of majority according to the [illegible] Majority Act of 1875 is eighteen years and twenty-one, [illegible] courts. The Indian Penal Code has already [illegible] section 366 A, I. P. C., the age of [illegible] has been raised to under eighteen years [illegible] is no reason to make any [illegible] as regards [illegible] under section 361 of the I.P.C.

[illegible] to under eighteen years. In section 372 and 373, I. P. C. [illegible] the age limit has been raised to under eighteen years. Lately some High Courts and recently the [illegible] "Mahila [illegible]" have [illegible] ment.

The 10th May, 1949.

BALCHAND NAVALRAI.

Registered No. L. 881

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MAY 3, 1940.

PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

[Third publication.]

The following bill to amend the Indian Merchant Shipping Act, 1923, introduced in the Central Legislative Assembly, is published for the information of persons likely to be affected thereby. Any person or public body desiring to submit an opinion on the bill is invited to forward it to the Home Secretary to Government, Punjab, before the 25th May, 1940. Opinions submitted direct to the Central Legislative Department or to any other department of the Government of India will not be accepted.

A bill further to amend the Indian Merchant Shipping Act, 1923.

WHEREAS it is expedient further to amend the Indian Merchant Shipping Act, 1923, for a certain purpose; It is hereby enacted as follows:— XXI of 1923.

Short title. 1. This Act may be called the Indian Merchant Shipping (Amendment) Act, 1938.

Amendment of section 193, Act XXI of 1923. 2. In subsection (1) of section 193 of the Indian Merchant Shipping Act, 1923— XXI of 1923.

(a) for the words "sixteen and ninety-six" the words "eighteen and one hundred and eight" shall be substituted;

(b) for the word "available" the words "allotted and marked separately" shall be substituted; and

(c) for the word "pilgrims" the words "each pilgrim" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

Section 193 (*1*) of the Indian Merchant Shipping Act, 1923, provides for a space of 16 superficial feet and 96 cubic feet, respectively, for pilgrims carried by pilgrim ships. In allotting the space, no separate allotment is made or marked for each pilgrim and the count is taken, in calculating the number of pilgrims, of the entire superficial space in-between decks, including nooks and corners and other spaces which are not capable of any use whatever. Besides, the space allotted is inadequate. It is proposed, therefore, to amend the aforesaid section to remove the inconvenience caused to the pilgrims due to inadequate space and lack of individual allotment.

NEW DELHI : The 13th April, 1938. FAZL-I-HAQ PIRACHA.

[Third publication.]

The following bill to amend the Indian Penal Code introduced in the Central Legislative Assembly is published for the information of persons likely to be affected thereby. Any person desiring to submit an opinion on the bill is invited to address the Home Secretary to Government, Punjab, before the 1st June, 1940. Opinions submitted direct to the Central Legislative Department or to any other department of the Government of India will not be accepted.

A Bill further to amend the Indian Penal Code.

WHEREAS it is necessary and expedient further to amend the Criminal Law of kidnapping and abduction in India ; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Indian Penal Code (Amendment) Act, 193 .

(*2*) It shall apply to whole of British India.

(*3*) It shall come into force on........

XLV of 1860.

Amendment of section 361, Act XLV of 1860.

2. In section 361 of the Indian Penal Code, for the words "under fourteen years of age if a male, or under sixteen years of age if a female," the words "under eighteen years of age" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

The object of this amendment is to raise the age limit of a person, female as well as a male, in connection with the offence of kidnapping and abduction to under eighteen years, instead of the existing limit of under sixteen years and fourteen years in the case of a female and a male child respectively.

This reform is overdue. Experience shows that advantage is being taken of the weak intellect, immature judgment of minors, both male and female and their present-day fancies and fantasies, to secure them for immoral and unlawful purposes. The age of majority, according to the provisions of the Majority Act of 1875, is eighteen years, and twenty-one, if the person is under a guardian appointed by courts. The Indian Penal Code had already been amended in cognate sections. In section 366-A, I. P. C., the age of a minor girl for the purpose of that section has been raised to under eighteen years. Nowadays kidnapping and abduction of immature and less intelligent boys and girls has much increased. Therefore, there is no reason to make any distinction between the case of a male or a female child, as was formerly done.

In section 366-B, I. P. C., the age limit in the case of a girl has been raised to under eighteen years. In sections 372 and 373, I. P. C., which also deal with the moral ethics of persons, the age limit has been raised to under eighteen years. Lately some High Courts and recently the Judicial Commissioner of Sind in the "Mohini Alam Romance Case" have recognized the urgent need of this amendment.

The 30th May, 1939. LAL CHAND NAVALRAI.

201 CS—714—3-5-40—SGPP Lahore.

Registered No. L. 861.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, MAY 24, 1940.

PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

The 16th May, 1940.

No. 10785-G.—The following Bill, with the statement of objects and reasons, to amend the Aligarh Muslim University Act, 1920, introduced in the Central Legislative Assembly is published for general information. Any person or public body in the Punjab desiring to submit an opinion on the Bill is invited to send it to the Under-Secretary to Government, Punjab (Education Department), in triplicate, by the 8th July, 1940. Opinions submitted direct to the Central Legislative Assembly Department or to any other Department of the Government of India will not be accepted.

W. H. F. ARMSTRONG,
Under-Secretary to Government, Punjab.

A

BILL

Further to amend the Aligarh Muslim University Act, 1920, for a certain purpose.

WHEREAS it is expedient further to amend the Aligarh Muslim University Act, 1920, for the purpose hereinafter appearing; it is hereby enacted as follows :— XL of 1920.

1. (*1*) This Act may be called the Aligarh Muslim University (Amendment) Act, 193 . Short title and commencement.

(2) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Amendment of section 12A, Act XL of 1920.

2. In section 12A of the Aligarh Muslim University Act, 1920, the words " Intermediate Colleges and " and the words " in the Aligarh District " shall be omitted. XL of 1920.

STATEMENT OF OBJECTS AND REASONS.

The Aligarh Muslim University Act, 1920, as it stands on the Statute book at present, debars the University from recognising schools outside the Aligarh District. It has always been the aim of the University to have outside schools under its fold and it is with this object that it is proposed to amend section 12A of the Aligarh Muslim University Act, 1920, in order to bring it to the level of the Benares Hindu University. As the intermediate classes now form part of the University and there is no separate Intermediate College advantage has been taken to delete the words " Intermediate Colleges " in section 12A.

ZIAUDDIN AHMAD.

The 1st July, 1938.

309 CS—716—23-5,40—SGPP Lahore

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JULY 5, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General

FROM THE "GAZETTE OF INDIA", EXTAORDINARY,
SIMLA, SATURDAY, JUNE 29, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 29th June, 1940.

ORDINANCE No. II OF 1940.

AN

ORDINANCE

to give power to control the employment and distribution of technical personnel in British India.

WHEREAS an emergency has arisen which renders it necessary to take power to require industrial undertakings to release technical personnel for employment in factories under the Crown or declared to be engaged on work of national importance, and to require technical personnel to undertake employment in any such factory;

26 Geo. 5, C. 2. Now, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :—

Short title, extent and commencement.

1. *(1)* This Ordinance may be called the National Service (Technical Personnel) Ordinance, 1940.

(2) It extends to the whole of British India, and applies also to Indian British subjects in any part of India.

(3) It shall come into force at once.

Definitions. 2. In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "technical personnel" includes all persons normally employed in any of the capacities specified in the Schedule, and any person whom a Tribunal may declare to be normally employed in any such capacity, but does not include any person who is not liable under section 3 to undertake employment in the national service;

(b) "factory" means a factory as defined in clause (j) of section 2 of the Factories Act, 1934; XXV of 1934.

(c) "Indian British subject" means any subject of His Majesty in India except a British subject of European descent in the male line born, naturalised or domiciled in the British Islands or in any Dominion as defined in the Statute of Westminster, 1931, or in any colony except Ceylon;

(d) "industrial undertaking" means any concern engaged in—

(i) the manufacture or production of any article or commodity,

(ii) the supply or distribution of light, power or water, or

(iii) the supply or maintenance of any form of mechanised transport other than air transport;

(e) "employment in the national service" means employment in a notified factory in pursuance of an order passed under clause (b) of section 7 or under section 10;

(f) "notified factory" includes any factory under the Crown and any factory declared by notification under section 4 to be engaged on work of national importance;

(g) "prescribed" means prescribed by rules made under this Ordinance;

(h) "Special Tribunal" means a Special Tribunal constituted by the Central Government under section 12;

(i) "Tribunal" means a National Service Labour Tribunal constituted by the Central Government under section 5.

Liability for employment in the national service. 3. All technical personnel over the age of eighteen and under the age of fifty years, being Indian British subjects, and not being members of His Majesty's regular Naval, Military or Air Forces, or members of any Reserve of any such Force, who are liable under their terms of service in such Reserve to be called up for service at any time and not only on partial or general mobilization, shall be liable under this Ordinance to undertake employment in the national service:

Provided that no person in the service of the Crown shall be so liable except with the written consent of the Government under which he is serving.

Notified factories. 4. (1) The Central Government may, by notification in the official Gazette, declare any factory, which is engaged in the production of munitions or other war supplies or in work which, in the opinion of the Central Government, is likely to assist the efficient prosecution of the war, to be a factory engaged on work of national importance, and thereupon such factory shall be a notified factory.

(2) Every notified factory shall be eligible to apply to a Tribunal or to the Central Government for technical personnel.

National Service Labour Tribunals. 5. (1) The Central Government shall constitute for such areas and in such places as it thinks fit National Service Labour Tribunals (in this Ordinance referred to as Tribunals) to exercise the functions assigned to such Tribunals by this Ordinance.

(2) A Tribunal shall consist of not less than four members all of whom shall be servants of the Crown and shall be appointed by the Central Government.

(3) The chairman of a Tribunal shall be nominated by the Central Government.

(4) The chairman and any one member of the Tribunal shall constitute a quorum.

(5) A Tribunal shall have power to associate with itself in its deliberations such other persons as it thinks fit under such conditions as may be prescribed.

(6) A Tribunal may meet at such times and places as it thinks fit and shall meet when required to do so by the Central Government.

(7) A Tribunal shall have the powers of a Civil Court for the purpose of recording evidence, administering oaths, enforcing the attendance of witnesses and compelling the discovery and production of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898.

Act V of 1898.

(8) A Tribunal may order any person, included within the definition of technical personnel, to submit himself to be examined by such medical authority as may be prescribed.

Inquiries by Tribunals.

6. (1) A Tribunal may, subject to any rules made in this behalf under section 19, take steps to ascertain particulars of the technical personnel employed in any industrial undertaking, the suitability of such personnel for employment in notified factories, and the capacity of the undertaking to release such personnel for such employment having regard to the nature of its work.

(2) For the purposes of subsection (1), the Tribunal may—

(a) summon the owner or manager of any industrial undertaking or any employee of such undertaking to appear before it and furnish such information as it may require, and

(b) authorise one of its members to enter upon and inspect any premises occupied by such undertaking and call for any information whether documentary or otherwise which appears to it to be necessary,

and the owner or manager of the industrial undertaking and any employee of such undertaking shall comply with any requisition made in this behalf by or under authorisation from the Tribunal.

Release and disposal of technical personnel by Tribunals.

7. Subject to any rules made in this behalf under section 19, a Tribunal may, by order in the prescribed form,—

(a) require the owner or manager of any industrial undertaking other than a notified factory to release such technical personnel as it may specify for employment in the national service in notified factories, and

(b) direct technical personnel, who are either unemployed or are not already employed in a notified factory, to undertake employment in the national service in any notified factory specified in the order,

and such order shall be complied with within such period as may be specified in that behalf in the order.

Terms of service of technical personnel notified factories.

8. The terms of service of technical personnel taken into employment in national service in a notified factory in pursuance of any order passed under clause (b) of section 7 shall be laid down by the Tribunal in each case subject to such conditions as may be prescribed, and such conditions may provide for the preservation of any rights which such technical personnel may have under any provident or superannuation fund or other scheme for the benefit of employees maintained by the undertakings from which they are released.

Appeals.

9. An appeal shall lie to the Central Government against any order passed by a Tribunal under section 7 or section 8 and the decision of the Central Government shall be final.

Power of Central Government in respect of technical personnel.

10. (*1*) The Central Government may require a Tribunal to report what technical personnel, whether employed in industrial undertakings or otherwise, is available within its jurisdiction for employment in the national service, and may, after consultation with the Tribunal, by order in writing,—

(*a*) require any industrial undertaking by which such personnel is employed to release such personnel for employment in the national service in notified factories, and

(*b*) direct any such personnel to undertake employment in the national service in any notified factory in British India which may be specified in the order.

(*2*) The Central Government may by order in writing transfer technical personnel from one notified factory to another, and the owner or manager of the notified factory and the personnel concerned shall comply with such order.

(*3*) The terms of service of technical personnel taken into employment in pursuance of an order made under subsection (*1*) or transferred under subsection (*2*) shall subject to the conditions prescribed for the purposes of section 8, be laid down by the Central Government in each case after consultation with the Tribunal concerned, if any.

(*4*) The Central Government may order any person who is required under subsection (*1*) to undertake employment in a notified factory, or who is transferred under subsection (*2*) from one notified factory to another, to submit himself to be examined by such medical authority as may be prescribed.

Reinstatement.

11. (*1*) It shall be the duty of any employer, by whom a person, who has been released for employment in the national service on the requirement of a Tribunal or the Central Government, was employed to reinstate him in his former employment on the termination of that service in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been so released for employment in the national service :

Provided that, if for any reason the reinstatement of such person is represented by the employer to be impracticable, either party may refer the matter to a Special Tribunal and the Special Tribunal shall after due consideration pass an order either exempting the employer from the provisions of this subsection or requiring him to re-employ such person on such terms as it thinks suitable or to pay to such person a sum in compensation for failure to re-employ him not exceeding an amount equal to six months' remuneration at the rate of which his last remuneration was payable to him by the employer.

(*2*) If any employer fails to obey an order passed by a Special Tribunal under the proviso to subsection (*1*), he shall be punishable with fine which may extend to one thousand rupees, and the Court by which he is convicted may, in addition to any other penalty, order him (if he is not already so required by the Special Tribunal) to pay the person whom he has failed to re-employ a sum not exceeding an amount equal to six months' remuneration at the rate at which his last remuneration was payable to him by the employer ; and any amount so required by the Special Tribunal to be paid, or so ordered by the Court to be paid, shall be recoverable as if it were a fine imposed by such Court :

Provided that in any proceedings under this subsection it shall be a defence for an employer to prove that the person formerly employed by him did not apply to him for reinstatement within a period of two months from the termination of the employment in the national service for which such person was released.

12. (1) The Central Government shall constitute for such areas and in such places as it thinks fit Special Tribunals to hear and decide any matters referred to it under the proviso to subsection (1) of section 11. Special Tribunals.

(2) A Special Tribunal shall consist of three members to be nominated by the Central Government, of whom one, who shall be chairman of the Special Tribunal, shall be a member of the civil service of the Crown not lower in status than a District and Sessions Judge.

(3) No person serving as a member of a Tribunal shall, while so serving, be a member of a Special Tribunal.

(4) A Special Tribunal may meet at such times and places as it thinks fit and shall meet when required to do so by the Central Government.

(5) A Special Tribunal shall have the powers of a Civil Court for the purpose of receiving evidence, administering oaths, enforcing the attendance of witnesses and compelling the discovery and production of documents, and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898. Act V of 1898.

13. (1) When a Tribunal has been constituted for any area, it may require any industrial undertaking (including a notified factory) in the area to post before a specified date and to keep posted on its premises notices making known to its employees the provisions of this section, and intimating also the place to which applications to the Tribunal may be addressed. Technical personnel not to leave or to be discharged from employment without permission of Tribunal.

(2) After any such notice has been posted no person included in the definition of technical personnel, who is employed in that undertaking, shall leave his employment unless he has previously obtained the permission in writing of the Tribunal.

(3) No owner or manager of an industrial undertaking (including a notified factory) situated within an area in respect of which a Tribunal has been constituted shall discharge, dismiss or release any person included in the definition of technical personnel, unless he has given fifteen days previous notice in writing of the contemplated discharge, dismissal or release to the Tribunal.

14. (1) Whoever contravenes any of the provisions of section 13, or wilfully fails to comply with any summons, requirement, direction or order of a Tribunal, a Special Tribunal or the Central Government under this Ordinance shall, save as provided in subsection (2) of section 11, be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both. Penalties and procedure.

(2) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence punishable under this Ordinance.

15. In any proceeding against an industrial undertaking for any offence punishable under this Ordinance or the rules made thereunder the owner of the undertaking and his agent or manager, if any, shall be jointly and severally liable to any penalty incurred under this Ordinance or the rules. Liability of owners, agents and managers.

16. Any summons, notice, direction or order to be given to any person for the purposes of this Ordinance may be served by being sent by post addressed to that person at his last known address. Service of notices and orders.

17. No suit, prosecution or other legal proceeding shall be instituted in any Court in respect of anything in good faith done or intended to be done under this Ordinance. Bar of proceedings.

18. The Central Government may, by notification in the official Gazette, direct that persons normally employed in capacities other than those specified in the Schedule shall be deemed to be technical personnel for the purposes of this Ordinance. Power to amend Schedule.

19. (1) The Central Government may, by notification in the official Gazette, make rules for carrying out the provisions of this Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rule may prescribe—

(a) the conditions governing the appointment of the persons referred to in subsection (5) of section 5;

(b) the medical authorities referred to in subsection (8) of section 5 and subsection (4) of section 10;

(c) the conditions governing the exercise of its functions by a Tribunal under sections 6, 7 and 8;

(d) The manner of preferring appeals under section 9 and of making references under the proviso to subsection (1) of section 11,

(e) the registers or other documents to be maintained or prepared by industrial undertakings (including notified factories) and by Tribunals, and the forms of notices and orders to be used for the purposes of this Ordinance.

(3) Any rule made under this section may provide that a contravention of the rule shall be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both.

THE SCHEDULE.

[*See section 2 (a).*]

TECHNICAL PERSONNEL.

Managerial Staff.

1. Civil Engineers.
2. Mechanical Engineers.
3. Works Managers.
4. Production Engineers.
5. Assistant Works Managers.

Supervisory Staff.

1. Workshop Foremen.
2. Assistant Foremen.
3. Inspectors (of all grades).
4. Chargehands.
5. Chargemen.
6. Inspectors of material.
7. Leading Hands.
8. Supervising Mistries.

Skilled and Semi-Skilled Trades.

1. Armature Winders.
2. Armourers.
3. Beltmen.
4. Blacksmiths, Angle Smiths, Spring Makers, Heavy Forge Smiths, Drop stampers.
5. Boiler Cleaners.
6. Boiler Makers, Platers.
7. Braziers.
8. Bricklayers.
9. Brick moulders.
10. Brick and tile makers.
11. Bronzers and Lacquerers.
12. Carpenters, Joiners.
13. Caulkers.
14. Coach Finishers.
15. Component Setters, machine and tool setters.
16. Coopers.
17. Coppersmiths.
18. Core makers.
19. Crane Drivers.
20. Cupola men.
21. Cutlers.
22. Die Sinkers.
23. Draughtsmen (mechanical, structural, jig and tool).
24. Electricians.
25. Electroplaters.
26. Engravers.
27. Erectors.
28. Examiners (tool and wood).

29. Filers, vicemen.
30. Fitters.
31. Furnacemen, firemen, stokers.
32. Galvanizers.
33. Gauge and tool fitters.
34. Hammermen, Holders up, Strikers.
35. Ingot partners.
36. Instrument mechanics.
37. Lithographers.
38. Lithoprinters.
39. Machinists, drillers, shapers, millers, planers, polishers, grinders.
40. Markers out.
41. Masons.
42. Motormen.
43. Moulders.
44. Painters.
45. Pattern Makers.
46. Petrol Mechanics.
47. Plumbers.
48. Precision Grinders, Gauge and tool grinders.
49. Press Workers.
50. Riveters.
51. Riggers and Slingers.
52. Ropeworkers.
53. Sawyers.
54. Storemen.
55. Tin Smiths.
56. Tool Makers.
57. Tracers, ferro-printers.
58. Trimmers.
59. Tube Workers.
60. Turners.
61. Vulcanists.
62. Weighmen.
63. Welders, acetylene and electric welders.
64. Wiremen.

LINLITHGOW,
Viceroy and Governor-General.

SIMLA:
The 28th June, 1940.

G. H. SPENCE,
Secretary to the Government of India.

524 CS—713—4-7-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JULY 12, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, TUESDAY, JULY 2, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 2nd July, 1940.

ORDINANCE No. III of 1940.

A

ORDINANCE

Further to amend the Payment of Wages Act, 1936.

IV of 1936.

WHEREAS an emergency has arisen which makes it necessary further to amend the Payment of Wages Act, 1936, for the purpose of enabling an employer to deduct from the wages of a person employed by him sums intended for investment in furtherance of approved War Savings schemes :

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :—

Short title and commencement.

1. (*1*) This Ordinance may be called the Payment of Wages (Amendment) Ordinance, 1940.

(*2*) It shall come into force at once.

IV of 1936. Amendment of s. 7, Act IV of 1936.

2. In sub-section (*2*) of section 7 of the Payment of Wages Act, 1936 (hereinafter referred to as the said Act).

(*a*) the word " and " at the end of clause (*i*) shall be omitted ;

(*b*) after clause (*j*) the following word and clause shall be added, namely :

"and

(*k*) deductions, made with the written authorisation of the employed person, in furtherance of any War Savings scheme, approved by the Provincial Government, for the purchase of securities of the Government of India or the Government of the United Kingdom."

Amendment of s. 13, Act IV of 1936.

3. In section 13 of the said Act, after the brackets and letter "(*j*)" the words, brackets and letter "and clause (*k*)" shall be inserted.

SIMLA:
The 29th June, 1940.

LINLITHGOW,
Viceroy and Governor-General.

G. H. SPENCE,
Secretary to the Government of India.

558 CS—713—10-7-40—SGPP Lahore.

Registered No. L. 864

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 2, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY, SIMLA, WEDNESDAY JULY 24, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 24th July, 1940.

ORDINANCE No. IV OF 1940.

AN

ORDINANCE

to provide for the issue and putting into circulation of Government of India One Rupee notes.

WHEREAS an emergency has arisen which renders it necessary to provide for the issue and putting into circulation of Government of India one rupee notes ;

Now, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :— 26 Geo. 5, C. 2

Short title, extent, and commencement.

1. (*1*) The Ordinance may be called the Currency Ordinance, 1940.

(*2*) It extends to the whole of British India.

(*3*) It shall come into force at once.

GGP

Government of India one rupee notes.

2. Notwithstanding anything contained in the Reserve Bank of India Act, 1934, the Central Government may issue Government of India notes of the denominational value of one rupee, and any such note shall be current in British India in the same manner and to the same extent and as fully as the silver coin called the Government rupee issued under the provisions of the Indian Coinage Act, 1906, shall be legal tender in British India for the payment of any amount and shall be deemed to be included in the expression "rupee coin" for all the purposes of the Reserve Bank of India Act, 1934 : II of 1934. III of 190.6

Provided that a Government of India one rupee note issued under this Ordinance shall be deemed not to be a currency note for any of the purposes of the Reserve Bank of India Act, 1934. II of 1934.

Amendment of sections 36 and 38, Act II of 1934.

3. (*1*) To section 36 of the Reserve Bank of India Act, 1934, the following subsection shall be added, namely :—

"(*3*) At the close of any week in which the amount of rupee coin held in the assets, as shown in the weekly accounts of the Issue Department for that week, is less than fifty crores of rupees or one-sixth of the total amount of the assets as so shown, whichever may be the greater, the Central Government may, with the consent of the Bank, deliver to the Bank rupee coin up to the amount of such deficiency against payment of legal tender value."

(*2*) In section 38 of the Reserve Bank of India Act, 1934, the words— II of 1934.

"and as provided in that section." shall be omitted.

Application of Indian Penal Code.

4. The provisions of sections 489A, 489B, 489C and 489D of the Indian Penal Code shall apply in respect of notes issued under this Ordinance as they apply in respect of currency notes and bank notes.

SIMLA ;
The 24th July, 1940.

LINLITHGOW,
Viceroy and Governor-General.

G. H. SPENCE,
Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, THURSDAY, JULY 25, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 25th July, 1940.

ORDINANCE No. V. OF 1940.

AN

ORDINANCE

to amend the National Sarvice (European British Subjects) Act, 1940.

WHEREAS an emergency has arisen which renders it necessary to amend the National Service (Eurpean British Subjects) Act, 1940, for the purposes hereinafter appearing ; XVIII o 1940.

NOW THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :— 26 Geo. 5, C. 2.

Short title and commencement.

1. (*1*) This Ordinance may be called the National Service (European British Subjects) Amendment Ordinance, 1940.

(2) It shall come into force at once.

2. In the long title and preamble of the National Service (European British Subjects) Act, 1940 (hereinafter referred to as the said Act), for the words "in the armed forces of, or in the civil capacity under, the Crown" the following words shall be substituted, namely :— Amendment of long title and preamble, Act XVIII of 1940.

"in the armed forces of the Crown and in civilian employment".

3. In section 2 of the said Act, —

(a) in clause (a), for the word "enquiry" the words "national service" shall be substituted ; Amendment of section 2, Act XVIII of 1940.

(b) in clause (d), for the words "in any civilian capacity under the Crown" the words "in a civilian capacity in pursuance of a notice issued under section 7" shall be substituted.

4. In section 3 of the said Act,—

(a) in subsection (1) the words "enquiry into his availability and fitness for" shall be omitted ; Amendment of section 3, Act XVIII of 1940.

(b) in subsection (2), for the word "enquiry" the words "national service" shall be substituted.

5. In section 4 of the said Act,—

(a) in subsection (1) for the word "enquiry" where it first occurs, the words "national service" and for the words "calling up notice" the words "preliminary notice" shall be substituted ; Amendment of section 4, Act XVIII of 1940.

(b) in subsection (2) and subsection (3), for the word "enquiry" the words "national service" shall be substituted ;

(c) in subsection (3) for the word "calling-up notice" the words "preliminary notice" shall be substituted.

6. In section 5 of the said Act, subsections (6) and (7) shall be re-numbered as subsections (7) and (8), and the following subsection shall be inserted as subsection (6), namely :— Amendment of section 5, Act XVIII of 1940.

"(6) The Chairman of the Committee and any one other member of the Committee shall constitute a quorum."

7. For clause (b) of section 6 of the said Act the following clause shall be substituted, namely —

"(b) to examine the case of any person ordered under section 4 to present himself for enquiry, and to report to the competent authority — Amendment of section 6, Act XVIII of 1940.

(i) whether such person is fit for service in the armed forces or is fit for service in a civilian capacity only, or in both,

(ii) whether such person is or is not available for national service (i.e., can be spared without detriment to the public interest from his existing employment),

(iii) where such person claims that he conscientiously objects to performing military service, whether the claim made is or is not established".

8. After section 6 of the said Act the following section shall be inserted, namely — Amendment of section 6, Act XVIII of 1940.

"6A. (1) If any person liable under this Act to be called up for national service claims that he conscientiously objects to performing military service, he shall, upon receipt of the preliminary notice issued under subsection (1) of section 4 and not later than the date specified in that notice as the date on which he is to present himself for submission to examination by the National Service Advisory Committee, prefer such claim, in such form and with such particulars as Conscientious objection to military service.

may be prescribed, to the competent authority and the competent authority shall submit the claim to the National Service Advisory Committee.

(2) The National Service Advisory Committee shall record in writing a finding, with the reasons therefor, whether the claim is or is not established, and a copy of such finding shall be supplied to the claimant.

(3) If the National Service Advisory Committee finds that such claim is established the claimant shall not be liable to be called up for service in the armed forces of the Crown.

(4) Any claimant aggrieved by a finding of the National Service Advisory Committee that such claim is not established may, within seven days from the date on which he receives the copy of the finding, appeal to the Tribunal constituted under section 9, and, if that Tribunal reverses the finding of the National Service Advisory Committee, the claimant shall not be liable to be called up for service in the armed forces of the Crown."

Amendment of section 7, Act XVIII of 1940.

9. For section 7 of the said Act the following sections shall be substituted, namely :—

Calling-up for service.

"7. (1) The competent authority may cause to be served on any person, who is liable under this Act to be called up for national service and whose case has been examined and reported on by the National Service Advisory Committee, a written notice (hereinafter referred to in this Act as a calling up notice) stating that he is called up for service in such one of His Majesty's armed forces as may be specified in the notice, or for service in such civilian capacity whether under the Crown or otherwise as may be so specified, and requiring him to present himself at such place and time (not earlier than the seventh day after the date of the service of the notice) and to such authority as may be so specified ; and, subject to the following provisions of this Act, the person upon whom the notice is served shall, when the notice states that he is called up for service in one of His Majesty's Forces, be deemed as from the day so specified to have been duly entered or enlisted for service in the force so specified, and, when the notice states that he is called up for service in a civilian capacity, be legally bound as from the day so specified to obey any directions given by the authority so specified as to his entering employment in a civilian capacity.

(2) A notice under subsection (1) calling up a person for service in a civilian capacity shall be issued by the competent authority only at the request of, or otherwise in consultation with, an officer (or officers) empowered by the Central Government for the purposes of this subsection to authorise such issue, and the authority specified in such notice as that to which the person called up shall present himself shall be such authority as that officer (or those officers) may direct.

(3) Where a calling-up notice has been duly served on any person, the competent authority may, at any time while that person remains liable under this Act to be called up for national service, cancel the notice and cause to be served on him a further notice varying the original notice.

(4) A calling up notice served on any person shall cease to have effect, if, before the date on which he is thereby required to present himself, he ceases to be liable under this Act to be called up for national service.

(5) Such travelling and other allowances as may be prescribed shall be paid by the competent authority to any person required to present himself in accordance with a calling-up notice.

7A. (1) Where a calling-up notice is served under section 7 upon any person who has been reported by the National Service Advisory Committee to be not available for national service, a copy of the notice shall at the same time be served upon his employer, and that person himself or the employer of that person may, at any time before the seventh day from the service of the notice, appeal against the order to the Tribunal constituted under section 9. Appeals in connection with calling-up notices.

(2) Where a calling-up notice is served under section 7 upon any person who has been reported by the National Service Advisory Committee to be available for national service, a copy of the notice shall be served at the same time on his employer, if any, and that person himself or the employer, if any, of that person may, at any time before the seventh day from the service of the notice, appeal against the order to the Tribunal constituted under section 9.

(3) Any person, on whom a calling-up notice under section 7 is served, may, without prejudice to the provisions of subsection (1) and subsection (2), at any time before the seventh day from the service of the notice appeal to the Tribunal constituted under section 9 on the ground that he is not fit for the service for which he is called up.

(4) Pending the disposal of an appeal under this section, the notice under section 7 shall be deemed to be suspended, and if the Tribunal decides that such person is not available for national service or is not fit for the service specified in the notice, as the case may be, the notice shall be cancelled.

7B. (1) When any person is called up under section 7 for service in a specified civilian capacity, his terms of service in such capacity shall be laid down by the competent authority in each case, subject to such conditions as may be prescribed, and such conditions may provide for the preservation of any rights which the person called up may have under any provident or superannuation fund or other scheme for the benefit of employees maintained in connection with the employment he relinquishes. Terms of service of persons entering civilian employment.

(2) Such person himself, or the employer under whom he enters employment in pursuance of the notice issued under section 7, may appeal to the Tribunal constituted under section 9 against any decision of the competent authority under subsection (1), and the decision of the said Tribunal shall be final; but pending the disposal of any such appeal the notice under section 7 shall, unless the competent authority otherwise directs, continue to be of full force and effect.

7C. When any person called up under section 7 for service in one of His Majesty's Forces has any rights under any provident or superannuation fund or other scheme for the benefit of employees maintained in connection with the employment he relinquishes, he shall continue so long as he remains in His Majesty's Forces to have in respect of such fund or scheme such rights as may be prescribed." Preservation of certain rights of persons called up for service in His Majesty's Forces.

10. In section 8 of the said Act,— Amendment of section 8, Act, XVIII of 1940.

(a) for the words "taken into national service on the advice

of a National Service Advisory Committee" the words "called up under this Act for national service" shall be substituted ;

(b) in the second proviso, for the words "into which he was taken on the advice of a National Service Advisory Committee" the words "for which he was called up under this Act" shall be substituted.

Amendment of section 9, Act, XVIII of 1940.

11. In section 9 of the said Act,—

(a) to subsection (1), the following words shall be added, namely :—

"and any appeals made to it under subsection (4) of section 6A or section 7A or section 7B";

(b) subsection (5) shall be re-numbered as subsection (6) and the following subsection shall be inserted as subsection (5), namely :—

"(5) The Chairman of the Tribunal and any one other member of the Tribunal shall constitute a quorum".

Amendment of section 10, Act XVIII of 1940.

12. In section 10 of the said Act,—

(a) in subsection (1),—

(i) after the word and figure "section 4" the words and figure "or section 7" shall be inserted ;

(ii) for the words, brackets and figures "subsection (7) of section 5 or subsection (1) of section 7" the following shall be substituted, namely :—

"subsection (8) of section 5, or with any direction given by the authority specified in a notice issued under section 7 as to his entering employment in a civilian capacity";

(b) subsection (2) shall be re-numbered as sub-section (4) and the following subsections shall be inserted as subsections (2) and (3), namely :—

"(2) Whoever, having entered civilian employment in pursuance of a direction given by the authority specified in a notice issued under section 7, leaves that employment without the permission of the competent authority shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(3) Whoever, being an employer under whom any person enters employment in a civilian capacity in pursuance of a notice issued under section 7, fails to comply in all respects with the terms of service laid down under section 7B in respect of such person, shall, without prejudice to any civil liability incurred by such failure, be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both".

Insertion of new section 11A, Act XVIII of 1940. Bar of legal proceedings.

13. After section 11 of the said Act, the following section shall be inserted, namely :—

"11A. No suit or other proceeding shall lie in any Court in respect of anything done or in good faith intended to be done under this Act."

Amendment of section 12, Act XVIII of 1940.

14. In section 12 of the said Act,—

(a) In subsection (2),—

(i) after the word and figure "section 4", where they occur for the first time, the words, brackets and figures "and subsection (1) of section 7" shall be inserted ;

(ii) after the word and figure "section 4" where they occur for the second time, the following shall be inserted, namely :—

"and sub-section (5) of section 7, the form of and the particulars to be contained in a claim preferred under section 6A, the conditions referred to in sub-section (1) of section 7B, the rights to be prescribed under section 7C";

(iii) for the words and figure "in references to a Tribunal under the proviso to section 8" the following shall be substituted, namely :—

"in appeals under subsection (4) of section 6A or section 7A or section 7B or references under the proviso to section 8 to a Tribunal";

(b) the following subsection shall be added, namely :—

"(3) In making any rule under this section the Central Government may provide that a contravention of the rule shall be punishable with imprisonment for any term not exceeding six months or with fine not exceeding one thousand rupees, or with both."

LINLITHGOW,

Viceroy and Governor-General.

SIMLA ;

The 24th July, 1940.

G. H. SPENCE,

Secretary to the Government of India.

FROM THE "GAZETTE OF INDIA" (EXTRAORDINARY), SIMLA, FRIDAY, JULY 26, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 26th July, 1940.

ORDINANCE No. VI OF 1940.

AN

ORDINANCE

further to amend the Indian Coinage Act, 1906.

WHEREAS an emergency has arisen which makes it necessary
III of 1906. further to amend the Indian Coinage Act, 1906 ;

NOW THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is
26 Geo. 5, C. 2. pleased to make and promulgate the following Ordinance :—

1. (1) This Ordinance may be called the Indian Coinage (Amendment) Ordinance, 1940. Short title and commencement.

(2) It shall come into force at once.

2. In section 5 of the Indian Coinage Act, 1906 (hereinafter referred to as the said Act),— Amendment of section 5, Act III of 1906.

(a) in subsection (3) for the words "of the half-rupee eleven-twelfths, or eighty-two and a half grains of fine silver, and one-twelfth, or seven and a half grains of alloy" the following words shall be substituted, namely :—

"of the half-rupee one half, or forty-five grains of fine silver, and one-half, or forty-five grains of alloy."

(*b*) for subsection (*4*) the following subsection shall be substituted, namely :—

" (*4*) In the making of silver coins, a remedy shall be allowed of an amount not exceeding the following, namely :—

——	Remedy in weight.	Remedy in fineness.
Rupee	Five-thousandths ..	Two-thousandths.
Half rupee	Nine-thousandths ..	Five-thousandths.
Quarter Rupee		

and in applying the said remedies to half-rupees and quarter-rupees the remedies shall be applied to the average of fifty coins and to the average of one hundred coins respectively and not to individual coins."

Amendment of section 15, Act III of 1906.

3. To section 15 of the said Act the following subsection shall be added, namely :—

" (*4*) All half rupee silver coins which may have been issued under this Act prior to the commencement of the Indian Coinage (Amendment) Ordinance, 1940, shall continue to be a legal tender in payment or on account."

SIMLA :

The 24th July, 1940.

LINLITHGOW,

Viceroy and Governor-General.

G. H. SPENCE,

Secretary to the Government of India.

669 CS—713—2-8-40—SGPP Lahore

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 9, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, TUESDAY, AUGUST, 6, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 6th August, 1940.

ORDINANCE No. VII OF 1940.

AN

ORDINANCE

further to amend the Indian Tea Control Act, 1938.

WHEREAS an emergency has arisen which makes it necessary further to amend the Indian Tea Control Act, 1938, for the purposes hereinafter appearing ; (VIII of 1938.)

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :— (26 Geo. 5, C. 2.)

1. (*1*) This Ordinance may be called the Indian Tea Control (Amendment) Ordinance, 1940. (Short title and commencement.)

(*2*) It shall come into force at once.

Amendment of section 13, Act VIII of 1938.

2. To section 13 of the Indian Tea Control Act, 1938 (hereinafter referred to as the said Act), the following proviso shall be added, namely :— VIII of 1938.

"Provided that the Central Government may, by subsequent notification issued at any time during the financial year, alter the Indian export allotment as so declared, and thereupon the Indian export allotment as so altered shall be the Indian export allotment for that year."

Amendment of section 14, Act VIII of 1938.

3. In section 14 of the said Act,—

(a) to subsection (2) the following words and proviso shall be added, namely :—

"and, when such allotment is altered under the proviso to section 13 during the financial year, shall be deemed to be altered accordingly :

Provided that when the export quota of a tea estate has been reduced in consequence of an alteration or alterations during the financial year of the Indian export allotment, any tea exported by the owner of the estate in accordance with the export quota as subsisting for the time being which is in excess of the amount permitted to be exported in accordance with that export quota as finally revised for the year shall be excluded from the computation of the total quantity of tea which may be exported by that owner during the financial year, and shall be a permissible export notwithstanding that the Indian export allotment for the financial year may be thereby exceeded.";

(b) in subsection (4), for the words "for any financial year" the words "at any time during any financial year" shall be substituted and before the words "for that year" the words "for the time being" shall be inserted.

Amendment of section 15, Act VIII of 1938.

4. To subsection (2) of section 15 of the said Act the following proviso shall be added, namely :—

"Provided that if in consequence of an alteration under the proviso to section 13 of the Indian Export allotment for the financial year the export quota allotted to the owner of the tea estate is reduced, any transfer of a right to obtain export licences already made by such owner shall be void in so far as it relates to the future export of tea in excess of his export quota as so reduced, and the transferee shall be entitled to obtain from the transferor a refund of the amount paid in respect of such excess."

LINLITHGOW,

Viceroy and Governor-General.

The 30th July, 1940.

G. H. SPENCE,

Secretary to the Government of India.

704 CS—7 13—9-8-40—SGPP Lahore

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 23, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE " GAZETTE OF INDIA ", EXTRAORDINARY,
SIMLA, FRIDAY, AUGUST 16, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 16th August, 1940.

ORDINANCE No. VIII OF 1940.

AN

ORDINANCE

to provide for the constitution of Civic Guards.

WHEREAS an emergency has arisen which makes it necessary to provide for the constitution of Civic Guards ;

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :— (26 Geo. 5, C 2.)

Short title, extent and commencement.

1. (*1*) This Ordinance may be called the Civic Guards Ordinance, 1940.

(*2*) It extends to the whole of British India.

(*3*) It shall come into force at once.

Constitution of Civic Guards.

2. The District Magistrate in a district or the Commissioner of Police in a Presidency-town may constitute for the district or

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Presidency-town, as the case may be, a body to be called the Civic Guard, the members of which shall discharge such functions in relation to the protection of persons, the security of property or the public safety as may be assigned to them in accordance with the provisions of this Ordinance and the rules made thereunder.

Appointment of members.

3. The District Magistrate in a district or the Commissioner of Police in a Presidency-town may appoint as members of the Civic Guard so many persons, who are fit and willing to serve as such, as he is authorised by the Provincial Government to appoint and may appoint any such member to any office of command in the Civic Guard.

Functions of members.

4. The District Magistrate in a district or the Commissioner of Police in a Presidency-town may at any time call out a member of the Civic Guard for training or to discharge any of the functions assigned to the Civic Guard in accordance with the provisions of this Ordinance and the rules made thereunder.

Powers, protection and control.

5. (1) A member of the Civic Guard when called out under section 4 shall have the same powers, privileges and protection as an officer of police appointed under any Act for the time being in force.

(2) No prosecution shall be instituted against a member of the Civic Guard in respect of anything done or purporting to be done by him in the discharge of his functions as such member, except with the previous sanction of the District Magistrate, or of the Commissioner of Police in a Presidency-town.

Control by officers of police force.

6. The members of the Civic Guard when called out under section 4 directly in aid of the police force, shall be under the control of the officers of such force, in such manner and to such extent as may be prescribed by rules made under section 8.

Penalty.

7. If any member of a Civic Guard, on being called out under section 4, without sufficient excuse neglects or refuses to obey such order, or to discharge his functions as a member of the Civic Guard, or to obey any lawful order or direction given to him for the performance of his duties, he shall, on conviction by a competent Court, be punishable with fine which may extend to fifty rupees.

Rules.

8. The Provincial Government, or in any Chief Commissioner's Province other than British Baluchistan, the Chief Commissioner may make rules consistent with this Ordinance—

(a) providing for the exercise by any police officer or other servant of the Crown of the powers conferred on the District Magistrate by section 4 of this Ordinance;

(b) providing for the exercise of control by officers of the police force over members of the Civic Guard when acting directly in aid of the police force;

(c) regulating the organisation, appointment, conditions of service, duties, discipline, arms, accoutrements and clothing of members of the Civic Guard and the manner in which they may be called out for service;

(d) conferring on members of the Civic Guard according to their office any powers, other than magisterial or judicial powers, exercisable by any person under any Central or Provincial Act;

(e) generally for giving effect to the provisions of this Ordinance.

The 14th August, 1940.

LINLITHGOW,
Viceroy and Governor-General.

G. H. SPENCE,
Secretary to the Government of India.

774 CS—714—23-8-40—SGPP Lahore

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, AUGUST 30, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE "GAZETTE OF INDIA", EXTRAORDINARY, SIMLA, MONDAY, AUGUST 26, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 26th August, 1940.

ORDINANCE No. IX OF 1940.

AN

ORDINANCE

to make certain provisions for the insurance of goods in British India against damage by enemy action.

WHEREAS an emergency has arisen which renders it necessary to make certain provisions for the insurance of goods in British India against damage by enemy action;

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance :— 26 Geo. 5. c. 2.

Short title, extent and commencement.

1. (*1*) This Ordinance may be called the War Risks (Goods) Insurance Ordinance, 1940.

(*2*) It extends to the whole of British India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Definitions.

2. In this Ordinance, unless there is anything repugnant in the subject or context—

(*a*) "agricultural products" means products of agriculture, horticulture or sylviculture and includes growing crops, plants and trees ;

(b) "goods" means any materials, commodities or articles and includes materials or articles used in or for the construction of ships up to the time at which a ship after construction is launched;

(c) "war risks" means such risks arising from action taken by an enemy, or from action taken in combating an enemy, or in repelling an imagined attack by an enemy, as may be prescribed;

(d) "live-stock" includes animals of any description;

(e) "prescribed" means prescribed by rules made under this Ordinance;

(f) "seller of goods" includes a seller of goods acting as an agent, and, in relation to any person carrying on the business of selling goods as an agent, any reference in this Ordinance to goods produced by him or to goods not produced by him shall be construed as including a reference to goods produced, or, as the case may be, not produced by his principal;

(g) "situated in British India", when used with reference to goods, means situated on land or borne on inland waters in British India, but does not include goods sea-borne in ports or maritime territorial waters.

Goods insurable under this Ordinance.

3. (1) Subject to the provisions of this section—

(a) the following goods shall in relation to any person carrying on business in British India as a seller of goods of any description produced by him, be deemed to be goods insurable under this Ordinance, that is to say, all goods situated in British India being either—

(i) goods of that description, or

(ii) goods used as material from which goods of that description are produced or as ingredients or component parts of goods of that description; and

(b) the following goods shall, in relation to any person carrying on business in British India as a seller of goods of any description not produced by him, be deemed to be goods insurable under this Ordinance, that is to say, all goods of that description being goods situated in British India.

(2) In relation to a person carrying on in British India the business of selling agricultural products produced by him, all agricultural products and live-stock for the time being situated in British India shall, subject to the following provisions of this section, be deemed to be goods insurable under this Ordinance:

Provided that the Central Government may by general or special order direct that the provisions of section 7 shall not operate so as to require a person to be insured in respect of any goods which, in relation to that person would not, apart from the provisions of this subsection, be goods insurable under this Ordinance.

(3) Things which, in relation to a person carrying on any business as a seller of goods, are at any time goods insurable under this Ordinance shall not cease to be goods so insurable by reason only that they are subsequently placed in or affixed to land under a contract of sale entered into by that person in the course of that business.

(4) The Central Government may, by notification in the official Gazette, direct that goods of any description specified in the notification shall, notwithstanding anything contained in this section, be deemed not to be goods insurable under this Ordinance.

Ownership.

4. For the purposes of this Ordinance, any goods shall—

(a) in a case where—

(i) the property in the goods is or was at any time vested in a person, in relation to whom they are or were then goods insurable under this Ordinance, or

(ii) such a person is or was at any time entitled either conditionally or unconditionally to have the property in the goods vested in him,

be taken to have been owned at that time by the person mentioned in sub-clause (*i*) or sub-clause (*ii*), as the case may be, of this clause; and

(*b*) in any other case, be taken to be or to have been owned at any time by any person who is or was at that time entitled to sell the goods as an agent :

Provided that any person carrying on a business in the course of which he constructs ships or parts of ships shall, in relation to ships or parts of ships constructed under contract in the course of that business, be deemed to be carrying on business as a seller of ships or parts of ships, as the case may be, and any ship or part of a ship so constructed and any goods appropriated for its construction, of which under the contract with him for the construction the person carrying on the business is not the owner, shall be deemed at all times before delivery under that contract tobe owned in the course of that business by the person from time to time carrying on the business :

Provided further that any money received by him under a policy issued in pursuance of the War Risks (Goods) Insurance Scheme in respect of damage to any such ship, part of a ship or goods shall be held by him on trust for the owner of the ship, part or goods, subject, however, to any lien or charge which would otherwise be enforceable against the ship, part or goods.

War Risks Insurance Scheme.

5. (*1*) The Central Government may, by notification in the official Gazette, put into operation a scheme [in this Ordinance referred to as the War Risks (Goods) Insurance Scheme] whereby the Central Government undertakes, in relation to persons carrying on business in British India as sellers of goods, the liabilities of insuring such persons against war risks in respect of goods insurable under this Ordinance which are from time to time owned by such persons in the course of such business.

(*2*) The War Risks (Goods) Insurance Scheme shall be such as to secure –

(*a*) that any liability of the Central Government as insurers under the scheme is determined by a policy of insurance issued in the prescribed form and in respect of a period not exceeding the period for the time being prescribed in this behalf, by a person acting on behalf of the Central Government.

(*b*) that any premium under a policy so issued is payable at such rate as may be prescribed, and

(*c*) that the amount of any one premium payable under a policy so issued is not less than such sum as may be prescribed in this behalf.

(*3*) Different forms of policies, different rates of premium and different periods may be prescribed under subsection (*2*) in relation to different descriptions of goods and according to the place at which and the circumstances in which the goods insured are situated.

(*4*) A policy of insurance in respect of any goods insurable under this Ordinance under the War Risks (Goods) Insurance Scheme may be issued to a person carrying on the business of banking who is interested in such goods by reason of any pledge or mortgage or charge, as well as to the person in relation to whom the goods are insurable under this Ordinance.

Employment of agents by Central Government

6. The Central Government may employ or authorise the employment of any person or firm to act as its agent for any of the purposes of this Ordinance and may pay to persons of firms so employed such remuneration as the Central Government thinks fit :

Provided that no person or firm shall be employed unless that person or firm is either—

(*a*) a member of an association prescribed in this behalf, or

(*b*) a person who in British India has a standing contract with underwriters who are members of the Society of Lloyd's, whereby such person is authorised within the

terms of such contract to issue protection notes, cover notes or other documents granting insurance against war risks.

Compulsory insurance.

7. (1) No person shall, after such date as may be specified in this behalf by the Central Government by notification in the official Gazette, carry on any business in British India as a seller of goods, unless, in respect of any goods insurable under this Ordinance which are for the time being owned by him in the course of that business, there is in force a policy of insurance against war risks issued in accordance with the War Risks (Goods) Insurance Scheme, whereby he is insured in respect of such goods for a sum not less than the value thereof for the time being ;

Provided that nothing in this subsection shall restrict the carrying on of business as aforesaid by any person, if and so long as the value of all goods insurable under this Ordinance which are for the time being owned by him within one and the same Presidency-town or district in the course of that business does not exceed such amount as may be prescribed in this behalf.

(2) Whoever contravenes the provisions of subsection (1) shall be punishable with fine which may extend to one thousand rupees and with a futher fine which may extend to five hundred rupees for every day after the first on which the contravention continues.

Restriction on carrying on certain insurance business.

8. (1) After the date on which the War Risks (Goods) Insurance Scheme is put into operation, no person shall, except as a person authorised by the Central Government as their agent to issue policies in pursuance of that scheme, carry on the business of insuring persons carrying on business in British India, as sellers of goods, against war risks in respect of goods insurable under this Ordinance which are from time to time owned by such persons in the course of such business as is last mentioned.

(2) Whoever contravenes the provisions of subsection (1) shall be punishable with fine which may extend to five thousand rupees and with a further fine which may extend to one thousand rupees for every day after the first on which the contravention continues.

War Risks Insurance Fund.

9. (1) The Central Government shall establish a fund for the purposes of this Ordinance, to be called the War Risks (Goods) Insurance Fund, into which shall be paid all sums received by the Central Government by way of insurance premiums under the War Risks Insurance Scheme, and out of which shall be paid all sums required for the discharge by the Central Government of any of its liabilities under the War Risks Insurance Scheme, or for the payment by the Central Government of the remuneration and expenses of agents employed for the purposes of that scheme.

(2) If, at any time when a payment is to be made out of the said fund, the sum standing to the credit of the fund is less than the sum required for the making of that payment, an amount equal to the deficiency shall be paid into the fund as an advance out of general revenues.

(3) If at any time, the amount standing to the credit of the fund exceeds the sum which, in the opinion of the Central Government, is likely to be required for the making of payments out of the fund, the excess shall be paid into general revenues.

(4) The Central Government shall prepare in such form and manner as may be prescribed, and shall publish either annually or at such shorter intervals as may be prescribed, an account of all sums received into and paid out of the War Risks (Goods) Insurance Fund.

Power of Central Government to obtain information.

10. (1) Any person authorised in this behalf by the Central Government may at all reasonable times enter any premises occupied by any person carrying on in British India the business of fire insurance or of a seller of goods, and may inspect the premises and may require any person found therein, who is for the time being in charge thereof, to produce to him and allow him to examine such accounts, books or other documents as may relate to the business carried on in the premises, and to furnish to him such information as he may reasonably require for the purpose of ascertaining whether

or not any person has insured any goods against war risks, and, if so, for what value.

(*2*) Whoever wilfully obstructs any person in the exercise of his powers under this section or fails without reasonable excuse to comply with a request made thereunder shall, in respect of each occasion on which any such obstruction or failure takes place, be punishable with fine which may extend to five hundred rupees.

(*3*) Whoever, in purporting to comply with his obligations under this section, knowingly or recklessly makes a statement false in a material particular, shall be punishable with fine which may extend to one thousand rupees.

11. Where goods of any description have been insured by a seller of goods for any period, and before that period has elapsed goods of that description have ceased, by virtue of a notification under subsection (*4*) of section 3, to be goods insurable under this Ordinance, the person who has insured such goods shall be entitled to a proportionate refund of premium. Refund of premiums in certain cases.

12. No prosecution for any offence punishable under this Ordinance shall be instituted against any person except by or with the consent of the Central Government or an authority authorised in this behalf by the Central Government. Limitation on prosecutions.

13. No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Ordinance. Bar of legal proceedings.

14. (*1*) The Central Government may, by notification in the official Gazette, make rules to carry into effect the provisions of this Ordinance. Power to make rules.

(*2*) Without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the risks which shall be deemed to be war risks for the purposes of clause (*c*) of section 2 ;

(*b*) the forms of the policies of insurance referred to in subsection (*2*) of section 5, the maximum period in respect of which such policies shall be issued, the rates at which premiums on such policies shall be payable, and the maximum amount which shall be payable as any one premium on such policies ;

(*c*) the associations to be prescribed for the purposes of clause (*a*) of the proviso to section 6 ;

(*d*) the maximum amount to be prescribed for the purposes of the proviso to subsection (*1*) of section 7 ;

(*e*) the form of and the manner of preparing the account referred to in subsection (*4*) of section 9 and the intervals at which such account shall be published.

LINLITHGOW,

Viceroy and Governor-General.

SIMLA :

The 24th August, 1940.

G. H. SPENCE,

Secretary to the Government of India.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, SEPT. 6, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, FRIDAY, AUGUST 30, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 30th August, 1940.

ORDINANCE No X OF 1940.

AN

ORDINANCE

to provide for the transfer from one corps or department to another of persons enrolled under the Indian Army Act, 1911.

WHEREAS an emergency has arisen which makes it necessary to provide for the transfer from one corps or department to another of persons enrolled under the Indian Army Act, 1911; **VIII of 1911.**

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor General is pleased to make and promulgate the following Ordinance:— **26 Geo. 5 c. 2.**

Short title and commencement.

1. *(1)* This Ordinance may be called the Indian Forces (Transfer) Ordinance, 1940.

(2) It shall come into force at once.

Definitions.

2. In this ordinance, —

(a) "competent military authority" means the Commander-in-Chief of His Majesty's Forces in India, or any officer designated by him in this behalf;

(b) "the period of the present emergency" means the period beginning with the date of the promulgation of this

Ordinance and ending with such date as the Central Government may, by notification in the official Gazette, declare to be the date on which the emergency which was the occasion of the passing of this Ordinance came to an end.

Transfer from one corps or department to another.

3. During the period of the present emergency, any person enrolled, under the Indian Army Act, 1911, may, notwithstanding anything to the contrary contained in the conditions of the service for which he is enrolled, be transferred without his consent to any corps or department by order of the competent military authority. VIII of 1911.

Re-transfer to original corps or department.

4. At the end of the period of the present emergency any person transferred under the provisions of section 3 shall, if he continues in military service and so desires, be re-transferred by the competent military authority, as soon as may be convenient, to the corps or department in which he was serving at the time when he was first so transferred.

LINLITHGOW,
Viceroy and Governor General.

SIMLA:
The 29th August, 1940.

G. H. SPENCE,
Secretary to the Government of India.

844 CS—712—5-9-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, SEPT. 13, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE "GAZETTE OF INDIA," EXTRAORDINARY, SIMLA, THURSDAY, SEPTEMBER 5, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 5th September, 1940.

ORDINANCE No. X OF 1940.

AN

ORDINANCE

to amend the National Service (Technical Personnel) Ordinance, 1940.

WHEREAS an emergency has arisen which makes it necessary to amend the National Service (Technical Personnel) Ordinance, 1940, for the purposes hereinafter appearing; II of 1940.

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance:— 26 Geo. 5 c. 2.

1. (*1*) This Ordinance may be called the National Service (Technical Personnel) Amendment Ordinance, 1940. Short title and commencement.

(*2*) It shall come into force at once.

2. In section 2 of the National Service (Technical Personnel) Ordinance, 1940 (hereinafter referred to as the said Ordinance),— Amendment of section 2, Ordinance II of 1940. II of 1940.

(*a*) in clause (*e*), after the word "or" the words "in a notified factory, training establishment or technical post under the Crown in pursuance of an order passed" shall be inserted; and

(*b*) clause (*i*, shall be re-lettered as clause (*k*), and before clause (*k*), as so re-lettered, the following clauses shall be inserted, namely :—

" (*i*) 'technical post under the Crown' means any post under the Crown the holder of which is required to possess a knowledge of one or more of the trades specified in the Schedule ;

(*j*) 'training establishment' means any technical institution or training centre established, selected or approved by the Central Government for the training of technical personnel ;".

Amendment of section 4, Ordinance II of 1940.

3. To subsection (*2*) of section 4 of the said Ordinance, the following shall be added, namely :—

" and, having so applied, shall take into its employment such technical personnel within such period and on such terms and conditions as the Tribunal or the Central Government, as the case may be, may direct."

Amendment of section 5, Ordinance II of 1940.

4. In section 5 of the said Ordinance,—

(*a*) in subsection (*2*),—

(*i*) for the words "not less than four" the words "a chairman and not less than two other" shall be substituted ; and

(*ii*) the following proviso shall be added, namely :—

" Provided that for the purposes of this subsection officers of Company-managed railways shall be deemed to be servants of the Crown."; and

(*b*) subsection (*3*) shall be omitted and sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) shall be re-numbered, respectively as sub-sections (*3*), (*4*), (*5*), (*6*) and (*7*).

Amendment of section 6, Ordinance II of 1940.

5. In section 6 of the said Ordinance,—

(*a*) for subsection (*1*) the following subsection shall be substituted, namely :—

" A Tribunal may, subject to any rules made in this behalf under section 19, take steps to ascertain particulars of the technical personnel employed in any industrial undertaking (including a notified factory), the suitability of such personnel for employment in the national service, and the capacity of the undertaking to release such personnel or any part thereof for such employment, having regard to the nature of the work in which such personnel or part is engaged."; and

(*b*) in subsection (2), the word "and" at the end of clause (*a*) shall be omitted and after clause (*b*) the following clauses shall be inserted, namely :—

" (*c*) authorise any person who belongs to the managerial or supervisory class of technical personnel to enter upon any premises occupied by such undertaking and test the technical skill of such persons as the Tribunal may by order in writing direct, and

(*d*) require any industrial undertaking to afford such facilities as the Tribunal may specify for testing the skill of any technical personnel whether such personnel is employed by such undertaking or not,".

Amendment of section 7, Ordinance II of 1940.

6. In section 7 of the said Ordinance, the word "and" at the end of clause (*a*) shall be omitted, to clause (*b*) the word "and" shall be added and for the words following clause (*b*) the following clause and words shall be substituted, namely :—

"(*c*) direct technical personnel, whether employed or unemployed, to present themselves at such place and time as may be specified in the order and submit themselves to a test of their technical skill,

and such order shall be complied with within such period or on such date as may be specified in that behalf in the order."

Amendment of section 9, Ordinance II of 1940.

7. In section 9 of the said Ordinance for the words and figure "section 7 or" the words, brackets, letters and figure "clause (*a*) or clause (*b*) of section 7 or under" shall be substituted.

Amendment of section 10, Ordinance II of 1940.

8. In section 10 of the said Ordinance,—

(*a*) in subsection (*1*),—

(*i*) the words "after consultation with the Tribunal" shall be omitted ;

(*ii*) in clause (*a*) the words "in notified factories and" shall be omitted ;

(*iii*) in clause (*b*), for the words "undertake employment in the national service in any notified factory in British India which" the words "undertake such employment in the national service as" shall be substituted ; and

(*iv*) after clause (*b*) the following words and clause shall be added, namely :—

"and

(*c*) require any notified factory, notwithstanding that it has not made any application under subsection (*2*) of section 4, to take into its employment such technical personnel within such period as may be specified in the order." ;

(*b*) in subsection (*2*),—

(*i*) after the words "one notified factory" the words "training establishment or technical post under the Crown" shall be inserted ; and

(*ii*) after the words "the notified factory" the words "or the head of the training establishment or the department concerned, as the case may be" shall be inserted ;

(*c*) in subsection (*3*), after the word "employment" the words "in the national service" shall be inserted ;

(*d*) in subsection (*4*),—

(*i*) for the words "a notified factory" the words "the national service" shall be substituted ; and

(*ii*) after the words "one notified factory" the words "training establishment or technical post under the Crown" shall be inserted ; and

(*e*) the following subsections shall be added, namely :—

"(*5*) The head of any training establishment in which technical personnel is directed to undertake employment in the national service under subsection (*1*) or subsection (*2*) shall take into employment in the said establishment such personnel within such period and on such terms and conditions as may be specified by the Central Government.

(*6*) No person included in the definition of technical personnel who has been directed to undertake employment in the national service in a training establishment or technical post under the Crown shall be discharged from or leave his employment in such establishment or post unless the head of the establishment or department or the person concerned, as the case may be, has previously obtained the permission in writing of the Central Government."

Amendment of section 13, Ordinance II of 1940.

9. In section 13 of the said Ordinance,—

(*a*) in subsection (*1*), for the words "this section" the words, brackets and figures "sub-sections (*1*), (*2*) and (*3*) of this section" shall be substituted ;

(*b*) in subsection (*3*), after the word "shall" the words "save as may be otherwise prescribed" shall be inserted ; and

(*c*) after subsection (*3*), the following subsection shall be added, namely :—

"(*4*) Subject to any rules made in th

technical personnel by industrial undertakings (including notified factories) in such manner as it thinks fit."

Amendment of section 19, Ordinance II of 1940.

10. In subsection (*2*) of section 19 of the said Ordinance,—

(*a*) in clause (*a*), for the brackets and figure "(*5*)" the brackets and figure "(*4*)" shall be substituted;

(*b*) in clause (*b*), for the brackets and figure "(*8*)" the brackets and figure "(*7*)" shall be substituted;

(*c*) clauses (*c*) and (*d*) shall be re-lettered as clauses (*d*) and (*e*) respectively, and before clause (*d*), as so re-lettered, the following clause shall be inserted, namely :—

"(*c*) the conditions under and the manner in which the tests mentioned in clause (*c*) of subsection (*2*) of section 6 and clause (*c*) of section 7 shall be carried out ;"

(*d*) clause (*e*) shall be re-lettered as clause (*g*) and before clause (*g*), as so re-lettered the following clause shall be inserted, namely :—

"(*f*) the matters requiring to be prescribed for the purposes of subsections (*3*) and (*4*) of section 13;"

Insertion of new section 20 in Ordinance II of 1940.

11. After section 19 of the said Ordinance the following section shall be added, namely :—

Application of Ordinance to mines.

"20. The provisions of this Ordinance and of the rules made thereunder shall apply in relation to mines, as defined in clause (*f*) of section 3 of the Indian Mines Act, 1923, as if all references throughout this Ordinance and the rules made thereunder to a factory were references to such a mine." IV of 1923.

SIMLA : LINLITHGOW,

The 4th September, 1940. Viceroy and Governor-General.

G. H. SPENCE,

Secretary to the Government of India.

854 CS—712—13-9-40—SGPP Lahore

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, OCT. 18, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

FROM THE "GAZETTE OF INDIA" EXTRAORDINARY, SIMLA, FRIDAY, OCTOBER 11, 1940.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Simla, the 11th October, 1940.

ORDINANCE No. XII OF 1940.

AN

ORDINANCE.

further to amend the Indian Coinage Act, 1906.

WHEREAS an emergency has arisen which makes it necessary further to amend the Indian Coinage Act, 1906, for the purpose hereinafter appearing; III of 1906.

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor-General is pleased to make and promulgate the following Ordinance:— 26 Geo. 5, C.2

Short title and commencement.

1. (*1*) This Ordinance may be called the Indian Coinage (Second Amendment) Ordinance, 1940.

(*2*) It shall come into force at once.

Amendment of section 15A, Act III of 1906.

2. In section 15A of the Indian Coinage Act, 1906— III of 1906.

(*a*) the words, brackets and figures "other than the rupee and half-rupee referred to in subsection (*1*) of section 12" shall be omitted;

(*b*) for the words "save at a Government currency office" the words "save to such extent as may be specified in the notification" shall be substituted; and

(*c*) the proviso shall be omitted.

LINLITHGOW,

Viceroy and Governor-General.

SIMLA:

The 10th October, 1940.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, NOV. 15, 1940.

PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill* was introduced in the Legislative Assembly on the 5th November, 1940 :—

L. A. BILL No. 29 OF 1940.

A Bill to repeal certain enactments and to amend certain other enactments.

WHEREAS it is expedient that the enactments specified in the First Schedule, which are spent or have otherwise become unnecessary, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed ;

AND WHEREAS it is expedient that certain amendments should be made in the enactments specified in the Second Schedule ;

It is hereby enacted as follows :—

1. This Act may be called the Repealing and Amending Act, 1940. Short title.

2. The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof. Repeal of certain enactments.

3. The enactments specified in the Second Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof. Amendment of certain enactments.

*The Governor General has been pleased to give the previous sanction required by section 108 (1) (*b*) of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

Savings. 4. The repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability claim or demand or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

REPEALS.

(*See* section 2.)

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
		Acts of the Governor General in Council.	
1836	XX ..	The Batwaras Act, 1836 ..	The whole in any areas where not already specifically repealed.
1837	XXVII ..	The Bombay Salt Works Act, 1837 ..	The whole in any areas where not already specifically repealed.
1838	XI ..	The Bengal Ameens Act, 1838 ..	The whole in any areas where no already specifically repealed.
1838	XVIII ..	The Bombay Sureties Act. 1838 ..	The whole.
1848	XVIII ..	The Nawab of Surat Act, 1848 ..	The whole in any areas where no already specifically repealed.
1858	XXXVII ..	The Nawab of Carnatic Act, 1858 ..	The whole.
1859	XIV ..	The Summary Dispossession Act, 1859 ..	The whole in any areas where not already specifically repealed.
1868	XIII ..	The King of Oudh's Act, 1868 ..	The whole.
1873	XVII ..	The Nawab Nazim's Debts Act, 1873 ..	The whole.
1895	XX ..	*Ex*-King Thebaw's Act, 1895 ..	The whole.
		Acts of the Indian Legislature.	
1931	I	The Punjab Criminal Procedure Amendment (Supplementary) Act, 1931.	The whole.
1931	XIV ..	The Salt (Additional Import Duty) Act, 1931.	The whole.
1933	XXIV ..	The Indian Tea Control Act, 1933 ..	The whole.
1933	XVII ..	The Indian Wireless Telegraphy Act, 1933.	Section 9, and in section 10 (2) the word "and" at the end of clause (*v*) and the whole of clause (*vi*).
1936	II ..	The Salt Additional Import Duty (Extending) Act, 1936.	The whole.
1936	VI ..	The Cochin Port Act, 1936	The whole.
1936	VII ..	The Indian Aircraft (Amendment) Act, 1936.	The whole.

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
		Acts of the Indian Legislature—concld	
1936	VIII ..	The Factories (Amendment) Act, 1936 ..	The whole.
1936	IX ..	The Indian Lac Cess (Amendment) Act, 1936.	The whole.
1936	X .	The Indian Tariff (Amendment) Act, 1936	The whole.
1936	XI ..	The Indian Mines (Amendment) Act, 1936	The whole.
1936	XII ..	The Indian Tariff (Second Amendment) Act, 1936.	The whole.
1936	XIII ..	The Indian Tea Cess (Amendment) Act, 1936.	The whole.
1936	XV ..	The Indian Rubber Control (Amendment) Act. 1936.	The whole.
1936	XVII ..	The Indian Tea Control (Amendment) Act, 1936	The whole.
1936	XIX ..	The General Clauses (Amendment) Act, 1936.	The whole.
1936	XX ..	The Chittagong Port (Amendment) Act, 1936.	The whole.
1936	XXI ..	The Code of Civil Procedure (Amendment) Act, 1936.	The whole.
1936	XXIV ..	The Cantonments (Amendment) Act, 1936.	The whole.
		Act of the Governor General.	
1936		The Indian Finance Act, 1936 ..	In the long title and preamble, the words and figures " to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, and ". Sections 2 and 3 and Schedule I.
		Act of the Governor of Bombay in Council.	
1867	VI	The Bombay City Sanitary Regulation Act, 1867.	So much of the Act as relates to any matter included in the Federal Legislative List.
		Regulations made by the Governor General in Council.	
1936	VIII ..	The Andaman and Nicobar Islands Landtenure (Amendment) Regulation, 1936.	The whole.
1936	IX ..	The Sind Laws (Amendment) Regulation, 1936.	The whole.
1936	X ..	The Sind Laws (Second Amendment) Regulation, 1936.	The whole.
1936	XI ..	The Orissa Laws (Amendment) Regulation, 1936.	The whole.
1936	XV ..	The British Baluchistan Laws (Amendment) Regulation, 1936.	The whole.

THE SECOND SCHEDULE.

AMENDMENTS.

(*See* section 3.)

Year.	No.	Short title.	Amendments.
1	2	3	4
		Acts of the Governor General in Council.	
1897	X ..	The General Clauses Act, 1897 ..	For clause (*27b*) of section 3 the following clause shall be substituted, namely :— " (*27b*) ' Indian State ' shall mean any territory, not being part of British India, which His Majesty recognises as being such a State whether described as a State, an Estate, a Jagir or other

Year.	No.	Short title.	Amendments.
1	2	3	4
		Acts of the Governor General in Council—concld.	
1908	XVI	Indian Registration Act, 1908	In section 29 (*1*), for the words and figures "other than a document referred to in section 28, and a copy of a decree or order" the words and figures "not being a document referred to in section 28 or a copy of a decree or order" shall be substituted.
1910	IX	The Indian Electricity Act, 1910	In section 52 the word "Indian" shall be omitted.
1913	III	The Administrator General's Act, 1913	In section 33, for the word "presidency" the word "division" shall be substituted.
1913	VII	The Indian Companies Act, 1913	In subsections (*1*) and (*3*) of section 152 the word "Indian" shall be omitted. In subsection (*6*) of section 208C, for the words and figures "Indian Arbitration Act, 1899" the words and figures, "Arbitration Act, 1940" shall be substituted.
		Acts of the Indian Legislature.	
1922	VIII	The Delhi University Act, 1922	In subsection (*2*) of section 46, for the figures "1897" the figures "1925" shall be substituted.
1923	VI	The Cantonments (House-Accommodation) Act, 1923.	In subsection (*3*) of section 36, for the word "Authority" the word "Board" shall be substituted.
1923	XIV	The Indian Cotton Cess Act, 1923	In clause (*1a*) of section 4 the words "in agricultural matters" shall be omitted.
1924	II	The Cantonments Act, 1924	In subsection (*5*) of section 73, for the words "every transfer on devolution" the words "every transfer or devolution" shall be substituted. In clause (*a*) of sub-section (*2*) of section 254, for the words "on any one of them" the words "to any one of them" shall be substituted.
1937	VI	The Arbitration (Protocol and Convention) Act, 1937.	In section 3, for the words and figures "Indian Arbitration Act, 1899" the words and figures "Arbitration Act, 1940" shall be substituted.
		Acts of the Central Legislature.	
1937	XVIII	The Hindu Women's Rights to Property Act, 1937.	In subsection (*2*) of section 1, the words "including British Baluchistan and the Sonthal Parganas but excluding Burma" shall be omitted.
1937	XIX	The Arya Marriage Validation Act, 1937	In subsection (*2*) of section 1, the words "including British Baluchistan and the Sonthal Parganas" shall be omitted.
		Regulation made by the Governor General in Council.	
1913	II	The British Baluchistan Laws Regulation, 1913.	In Schedule I, for the item— "1934 | XXXIV | The Indian Tariff Act, 1932. | Section 5 only." the following item shall be substituted, namely:— "1934 | XXXII | The Indian Tariff Act, 1934. | Section 5 only."

Year.	No.		Short title.	Amendments.
1	2		3	4
			Regulation made by the Governor General.	
1939	VI	..	The British Baluchistan Criminal and Civil Justice and Laws Extension Regulation, 1939.	In clause (c) of section 3, for the item— "1934 | XXXIV | The Indian Tariff Act, 1932. | Section 5 only." the following item shall be substituted, namely:— "1934 | XXXII | The Indian Tariff Act, 1934. | Section 5 only."

STATEMENT OF OBJECTS AND REASONS.

The Bill is intended to remove from the Statute-book certain Acts or portions of Acts which have either ceased to have effect or ceased to be in force, and to correct small errors detected in the Acts included in the Second Schedule. The notes which follow explain the circumstances underlying each item of the Bill. Clause 4 of the Bill contains the precautionary provisions which it is usual to include in all Bills of this kind.

SIMLA; ZAFRULLA KHAN.

The 19th September, 1940.

NOTES.

THE FIRST SCHEDULE.

The Batwaras Act, 1836, the Bombay Salt Works Act, 1837, the Bengal Ameens Act, 1838, the Bombay Sureties Act, 1838, the Nawab of Surat Act, 1848, the Nawab of Carnatic Act, 1858, the Summary Dispossession Act, 1859, the King of Oudh's Act, 1868, the Nawab Nazim's Debts Act, 1873, and Ex-King Thebaw's Act, 1895.—These Acts, which are now either spent or obsolete, are formally removed from the Statute-book, with the consent of the Provincial Governments concerned.

The Punjab Criminal Procedure Amendment (Supplementary) Act, 1931.—This Act supplemented the Criminal Procedure (Punjab Amendment) Act, 1930 (Punjab Act IV of 1930). The duration of the latter Act, which came into force on the 12th November, 1930, was limited to five years and the Act has now expired. Act I of 1931 is, consequently, now spent and its formal removal from the Statute-book is here effected.

The Indian Tea Control Act, 1933.—The Act was of limited duration and ceased to be in force on the 31st day of March, 1938. Its formal removal from the Statute-book is here effected.

The Indian Wireless Telegraphy Act, 1933.—The Government of India (Adaptation of Indian Laws) Order, 1937, directed that section 9 of the Act should cease to have effect. The section is now formally repealed, along with clause (*vi*) of section 10 (*2*) which exists only for the purposes of section 9.

The Salt (Additional Import Duty Extending) Act, 1936, the Indian Aircraft (Amendment) Act, 1936, the Factories (Amendment) Act, 1936, the Indian Lac Cess (Amendment) Act, 1936, the Indian Tariff (Amendment) Act, 1936, the Indian Mines (Amendment) Act, 1936, the Indian Tariff (Second Amendment) Act, 1936, the Indian Tea Cess (Amendment) Act, 1936, the Indian Rubber Control (Amendment) Act, 1936, the Indian Tea Control (Amendment) Act, 1936, the General Clauses (Amendment) Act, 1936, the Chittagong Port (Amendment) Act, 1936, the Code of Civil Procedure (Amendment) Act, 1936, and the Cantonments (Amendment) Act, 1936.—These Acts are of a purely amending nature and by virtue of section 6A of the General Clauses Act, 1897, can now be removed from the Statute-book.

The Cochin Port Act, 1936.—The Government of India (Adaptation of Indian Laws) Order, 1937, directed that this Act should cease to have effect. It is now formally repealed.

The Indian Finance Act, 1936.—Portions of the Act which are now spent are repealed.

The Bombay City Sanitary Regulation Act, 1867.—The provisions of the Act have been superseded by subsequent legislation, and the Act is no longer required by the Provincial Government. The subject-matter of the Act falls partly within List I and

partly within List II of the Legislative Lists in the Seventh Schedule to the Government of India Act, 1935. To repeal the Act in its entirety requires joint action by the Central and the Provincial Legislatures.

The Andaman and Nichobar Islands Land-tenure (Amendment) Regulation, 1936, the Sind Laws (Amendment) Regulation, 1936, the Sind Laws (Second Amendment) Regulation, 1936, the Orissa Laws (Amendment) Regulation, 1936, and the British Baluchistan Laws (Amendment) Regulation, 1936.—These Regulations are of a purely amending nature, and by virtue of section 6A of the General Clauses Act, 1897, can now be removed from the Statute-book.

THE SECOND SCHEDULE.

The General Clauses Act, 1897.—The definition of "Indian State" reproduced that contained in section 311 (1) of the Government of India Act, 1935. The latter was amended by the Statute 3 and 4 Geo. 6, Ch. 5. The amended definition is accordingly substituted hereby in the General Clauses Act, 1897.

The Indian Registration Act, 1908.—The alteration in wording removes the possibility of a misinterpretation which might give rise to an apparent contradiction between subsection (*1*) and subsection (*2*) of section 29 of the Act.

The Indian Electricity Act, 1910.—By an amendment made by the Fourth Schedule of the Arbitration Act, 1940 (X of 1940), references to the Indian Arbitration Act, 1899, were altered to references, to the Act of 1940. The word "Indian" however by oversight was allowed to remain.

The Administrator General's Act, 1913.—An oversight, which occurred when the Act was amended by the Government of India (Adaptation of Indian Laws) Order, 1937, is rectified.

The Indian Companies Act, 1913.—

For the amendments made in section 152—see note on the Indian Electricity Act, 1910, above.

The alteration made in section 208C is consequential on the replacement of the Indian Arbitration Act, 1899, by the Arbitration Act, 1940.

The Delhi University Act, 1922.—The alteration made is consequential on the replacement of the Provident Funds Act, 1897, by the Provident Funds Act, 1925.

The Cantonments (House-Accommodation) Act, 1923.—An oversight, which occurred when the Act was amended in 1925, by Act X of 1925 is rectified.

The Indian Cotton Cess Act, 1923.—An error, which arose when section 4 was amended by Act XXXIV of 1939, is rectified.

The Cantonments Act, 1924.—Two clerical errors are corrected.

The Arbitration (Protocol and Convention) Act, 1937.—The alteration made is consequential on the replacement of the Indian Arbitration Act, 1899, by the Arbitration Act 1940.

The Hindu Women's Rights to Property Act, 1937, and the Arya Marriage Validation Act, 1937.—The words omitted became inept when sections 95 (2), 92 (1) and 46 (2) of the Government of India Act, 1935, came into operation on the 1st day of April, 1937.

The British Baluchistan Laws Regulation, 1913, and the British Baluchistan Criminal and Civil Justice and Laws Extension Regulation, 1939.—A mistake introduced into the first named Regulation by an amendment made in it by the second named Regulation is corrected in both Regulations.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly, on the 5th November, 1940 :—

L. A. BILL NO. 31 OF 1940.

A Bill further to amend the Code of Civil Procedure, 1908.

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908, for the purposes hereinafter appearing ;

It is hereby enacted as follows :— V of 1908.

Short title. 1. This Act may be called the Code of Civil Procedure (Amendment) Act, 1940.

Amendment of section 29, Act V of 1908. 2. (*1*) In section 29 of the Code of Civil Procedure, 1908 (hereinafter referred to as the said Code),— V of 1908.

(*a*) in the paragraph preceding the proviso—

(*i*) after the word "Summonses" the words "and other processes" shall be inserted ;

(ii) for the words "had been" the words "were summonses" shall be substituted; and

(b) in the proviso—

(i) after the word "summonses" the words "or processes" shall be inserted;

(ii) for the words "by whose Courts a summons is" the words "of the Province in which such summonses or processes are" shall be substituted;

(iii) for the words "Courts of the Province" the words "such Courts" shall be substituted.

(2) The substitution made in the said Code by sub-clause (iii) of clause (b) of subsection (1) and the substitution so made by sub-clause (ii) of the said clause with the omission of the words "or processes" shall be deemed to have taken effect on the 1st day of April, 1937.

3. In clause (b) of subsection (2) of section 48 of the said Code, for the figures and words "180 of the Second Schedule to the Indian Limitation Act, 1877" the figures and words "183 of the First Schedule to the Indian Limitation Act, 1908" shall be substituted. Amendment of section 48, Act V of 1908.

STATEMENT OF OBJECTS AND REASONS.

Section 29 of the Code of Civil Procedure, 1908, as it stood prior to its adaptation by the Government of India (Adaptation of Indian Laws) Order, 1937, ran as follows :—

"29. Summonses issued by any Civil or Revenue Court situate beyond the limits of British India may be sent to the Courts in British India and served as if they had been issued by such Courts :

Provided that the Courts issuing such summonses have been established for continued by the authority of the Governor General in Council, or that the Governor General in Council has, by notification in the Gazette of India, declared the provisions of this section to apply to such Courts."

After its adaptation the proviso runs as follows :—

"Provided that the Courts issuing such summonses have been established or continued by the authority of the Central Government or of the Crown Representative, or that the Provincial Government by whose Courts a summons is to be served has by notification in the Official Gazette declared the provisions of this section to apply to Courts of the Province."

The substitution of the words "Courts of the Province" for the words "such Courts" previously occurring at the end of the proviso was evidently made *per incuriam* as the obvious intention of the proviso is that summonses issued by such Courts only outside British India (other than the Courts specifically described therein) as have been notified by the Government of a Province could be served by the Courts of such Province. The proviso as now worded produces the curious result that the Courts of the Province mentioned in the notification would be required to serve summonses issued by Courts of any country outside British India irrespective of whether or not such country has entered into a reciprocal arrangement in this behalf with British India. The present Bill is intended to rectify the mistake made in adaptation.

2. The opportunity has also been taken—

(1) to make it clear that processes other than summonses issued by foreign Courts may also be served under section 29 of the Code; and

(2) to correct the obsolete reference to the Indian Limitation Act, 1877, in clause (b) of subsection (2) of section 48 of the Code.

R. M. MAXWELL.

SIMLA :

The 24th September, 1940.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly, on the 5th November, 1940 :—

L. A. BILL No. 32 OF 1940.

A Bill further to amend the Code of Criminal Procedure, 1898.

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898, for the purpose hereinafter appearing ; V of 1898.

It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Code of Criminal Procedure (Amendment) Act, 1940.

(*2*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint in this behalf.

Amendment of section 503, Act V of 1898.

2. After subsection (*2*) of section 503 of the Code of Criminal Procedure, 1898 (hereinafter refered to as the said Act), the following V of 1898. subsection shall be inserted, namely :—

" (*2A*) When the witness resides in British Burma, the commission may be issued to any District Magistrate or Magistrate of the first class within the local limits of whose jurisdiction in British Burma such witness resides."

Insertion of new Section 508A in Act V of 1898.

3. After section 508 of the said Act the following section shall be inserted, namely :—

Application of this chapter to commissions issued in British Burma.

" 508A. The provisions of subsection (*3*) of section 503, subsections (*1*) and (*1A*) of sections 504 and so much of sections 505 and 507 as relates to the execution of a commission and its return by the Magistrate or officer to whom the commission is directed shall apply in respect of commissions issued by a Magistrate or Court in British Burma under the law in force in British Burma relating to commissions for the examination of witnesses, as they apply to commissions issued under section 503 or section 506. "

STATEMENT OF OBJECTS AND REASONS.

Section 503 of the Code of Criminal Procedure, 1898, lays down that whenever, in the course of an inquiry, a trial or any other proceeding, it appears to a Presidency Magistrate, a District Magistrate, a Court of Session or a High Court that the examination of a witness is necessary for the ends of justice, and that the attendance of such witness cannot be procured without an amount of delay, expense or inconvenience which, under the circumstances of the case,would be unreasonable, such Magistrate or Court may dispense with such attendance and may issue a commission to any District Magistrate or Magistrate of the first class, within the local limits of whose jurisdiction such witness resides, to take the evidence of such witness. Prior to the 1st April, 1937, such commissions could be issued for the taking of evidence of persons residing in Burma, but since the separation of the Province from British India it is no longer possible for British Indian Courts to obtain the evidence of witnesses in Burma on commission in criminal cases. This Bill proposes to empower British Indian Courts to issue commissions to any District Magistrate or Magistrate of the first class in British Burma to take evidence of persons residing within the local limits of his jurisdiction, and also to empower the British Indian Courts to execute commissions issued by Courts in British Burma. The Government of Burma have agreed to this course and to undertake reciprocal legislation on their side so far as commissions issued by British Indian Courts for execution in British Burma and the issue of commissions by Courts in British Burma for execution in British India are concerned.

R. M. MAXWELL.

SIMLA :

The 23rd September, 1940.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly, on the 5th November, 1940 :—

L. A. BILL No. 36 OF 1940.

A Bill further to amend the law relating to fraudulent marks on merchandise.

WHEREAS it is expedient further to amend the law relating to fraudulent marks on merchandise;

It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indian Merchandise Marks (Amendment) Act, 1940.

(*2*) It shall come into force on the such date as the Central Government may, by notification in the official Gazette, appoint.

Amendment of section 2, Act IV of 1889.

IV of 1889. 2. In section 2 of the Indian Merchandise Marks Act, 1889 (hereinafter, in sections 3 to 9 inclusive, referred to as the said Act),—

(*a*) for clause (*1*) the following clauses shall be substituted, namely :—

'(*1*) " mark " has the meaning assigned to that expression in clause (*f*) of subsection (*1*) of section 2 of the Trade Marks Act, 1940 ; V of 1940.

(*1-A*) " trade mark" means a "registered trade mark" as defined in clause (*j*) of subsection (*1*) of section 2 of the Trade Marks Act, 1940, or a mark used in relation to goods for the purpose of indicating or so as to indicate a connection in the course of trade between the goods and some person having the right as proprietor to use the mark : ';

(*b*) in sub-clause (*e*) of clause (*2*), for the words " numeral, word or mark " the word " mark " shall be substituted.

Amendment of section 4, Act IV of 1889.

3. In section 4 of the said Act,—

(*a*) in subsection (*1*), for the words " numerals, words or marks", in both places where they occur, the word " marks " shall be substituted ;

(*b*) in subsection (*2*), after clause (*b*) the following word and clause shall be added, namely :—

" and

(*c*) being the name or initials of a fictitious person or of a person not carrying on business in connection with goods of the same description".

Amendment of section 7, Act IV of 1889.

4. In section 7 of the said Act,—

(*a*) after the words " things to which a false trade description is applied " the following words shall be inserted, namely :—

" or which, being required by notification under section 12-A to have applied to them an indication of the country or place in which they were made or produced, are without the indication required by such notification ";

(*b*) in clause (*a*), after the words " trade description " the following words shall be inserted, namely :—

" or that any offence against this section had been committed in respect of the goods".

Insertion of new section 7-A in Act IV of 1889.

5. After section 7 of the said Act the following section shall be inserted, namely :—

Penalty for tampering with, altering or effacing a mark applied in pursuance of section 12-A.

" 7-A. If a person tampers with, alters or effaces a mark which has been applied to any goods to which it is required to be applied by notification made under section 12-A, he shall, unless he proves that he acted without intent to defraud, be punished with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees, and,

in the case of a second or subsequent conviction, with imprisonment which may extend to two years, or with fine, or with both."

Amendment of section 9, Act IV of 1889.

6. In subsection (*1*) of section 9 of the said Act, after the words "any goods or things to which a false trade description is applied" the following words shall be inserted, namely :—

"or which, being required by notification under section 12-A to have applied to them an indication of the country or place in which they were made or produced, are without the indication required by such notification".

Substitution of new section and heading for section 12 and heading in Act IV of 1889.

7. For section 12 of the said Act and the heading preceding that section the following section and heading shall be substituted, namely :—

"*Stamping of Piece-goods and Cotton Yarn.*

Stamping of piece-goods and cotton yarn.

12. (*1*) Piece-goods, such as are ordinarily sold by length or by the piece, which have been manufactured, bleached, dyed or finished in premises which are a factory, as defined in the Factories Act, 1934, shall not be removed for sale from those premises without having conspicuously stamped in English numerals on each piece the length thereof in standard yards, or in standard yards and a fraction of such a yard, according to the real length of the piece, and without being conspicuously marked on each piece with the name of the manufacturer or of the wholesale purchaser in India of the piece. XXV of 1934.

(*2*) Cotton yarn such as is ordinarily sold in bundles, which has been manufactured, bleached, dyed or finished in premises which are a factory, as defined in the Factories Act, 1934, shall not be removed for sale from those premises unless the bundles are conspicuously marked with the name of the manufacturer or of the wholesale purchaser in India of the goods and with an indication of the weight of each bundle and the count of the yarn contained in the bundle, in accordance with any rules made under section 20 of this Act. XXV of 1934.

(*3*) If any person removes or attempts to remove for sale from such premises any such piece-goods without the length of each piece and the name of the manufacturer or purchaser of each piece being stamped in the manner mentioned in subsection (*1*), or any such cotton yarn which is not marked with the name of the manufacturer or of the wholesale purchaser in India and with an indication of the weight and count of the yarn in the manner mentioned in subsection (*2*), every such piece and every such bundle of yarn, and everything used for the packing or removal thereof shall be forfeited to His Majesty and such person shall be punished with fine which may extend to one thousand rupees."

Insertion of new heading and section 12-A in Act IV of 1889.

8. After section 12 of the said Act the following heading and section shall be inserted, namely :—

"*Power to require goods to show indication of origin.*

Power to require goods to show indication of origin.

12-A. (*1*) The Central Government may, be notification in the official Gazette, require that goods of any class specified in the notification which are made or produced beyond the limits of British India and imported into British India, or which are made or produced within the limits of British India, shall, from such date as may be appointed by the notification not being less than three months from its issue, have applied to them an indication of the country or place in which they were made or produced.

(*2*) The notification may specify the manner in which such indication shall be applied, that is to say whether to the goods themselves or in any other manner, and the times or occasions on which the presence of the indication shall be necessary, that is to say whether on importation only, or also at the time of sale, whether by wholesale or retail or both.

(*3*) No notification under this section shall be issued, unless application is made for its issue by persons or associations substantially representing the interests of dealers in or manufacturers, producers, or users of the goods concerned, or unless the Central

Government is otherwise convinced that it is necessary in the public interest to issue the notification, nor without such inquiry as the Central Government may consider necessary.

X of 1897. (4) The provisions of section 23 of the General Clauses Act, 1897, shall apply to the issue of a notification under this section as they apply to the making of a rule or bye-law the making of which is subject to the condition of previous publication.

(5) A notification under this section shall not apply to goods made or produced beyond the limits of British India and imported into British India if in respect of those goods the Chief Customs Officer is satisfied at the time of importation that they are intended for exportation whether after transhipment in or transit through British India or otherwise."

Amendment of section 20, Act IV of 1889.

9. In section 20 of the said Act, after subsection (1) the following subsection shall be inserted, namely :—

"(1A) The Central Government may make rules providing for the manner in which for the purposes of section 12 cotton yarn shall be marked with an indication of the weight of each bundle and the count of the yarn contained in the bundle."

Amendment of section 18, Act VIII of 1878.

VIII of 1878. 10. In section 18 of the Sea Customs Act, 1878,—

(a) in clause (e),—

(i) for the words "the United Kingdom, British India and British Burma", in both places where they occur, and for the words "the United Kingdom or in British India or in British Burma" the words "British India" shall be substituted ;

(ii) in sub-clause (ii), for the words "in the same language and character as the name or trade mark" the words "in the English language" shall be substituted ;

(b) in clause (f),—

(i) sub-clause (ii) and (iii) shall be re-numbered as sub-clauses (iii) and (iv), respectively, and the following shall be inserted as sub-clause (ii), namely :—

"(ii) have not been conspicuously marked on each piece with the name of the manufacturer, exporter or wholesale purchaser in India of the piece, and", and

(ii) in sub-clause (iv) as so re-numbered, for the words and figures "Indian Factories Act, 1881" the words and figures "Factories Act, 1934" shall be substituted ;

(c) after clause (g) the following clauses shall be added, namely :—

"(h) goods which are required by a notification under section 12A of the Indian Merchandise Marks Act,
IV of 1889. 1889, to have applied to them an indication of the country or place in which they were made or produced, unless such goods show such indication applied in the manner specified in the notification :

(i) cotton yarn such as is ordinarily imported in bundles, if—

(i) the bundle containing such yarn has not been conspicuously marked with the name of the manufacturer, exporter or wholesale purchaser in India of the goods, or

(ii) such bundle has not been conspicuously marked with an indication of its weight and the count of the yarn contained in it, in accordance with the rules made under section 20 of the Indian Merchandise
IV of 1889. Marks Act, 1889, and

(iii) the yarn has been manufactured beyond the limits of India, or

(iv) having been manufactured within those limits, has been manufactured beyond the limits of British

India in premises which, if they were in British India, would be a factory as defined in the Factories Act, 1934." XXV of 1934.

Amendment of section 19-A., Act VIII of 1878.

11. In subsection (3) of section 19-A of the Sea Customs Act, 1878,— VIII of 1878.

(a) for the words "British India", in both places where they occur, the word "India" shall be substituted;

(b) for the words "and in the same language and character" the words "in the English language" shall be substituted.

Substitution of new section for section 478, Act XLV of 1860.

12. For section 478 of the Indian Penal Code the following section shall be substituted, namely:— XLV of 1860.

'478. For the purposes of this Code, the expression "trade mark" includes a trade mark registered under the Trade Marks Act, 1940, and any mark used in relation to goods for the purpose of indicating or so as to indicate a connection in the course of trade between the goods and some person having the right to use the mark.' V of 1940.

Amendment of section 480, Act XLV of 1860.

13. In section 480 of the Indian Penal Code, for the words "are the manufacture or merchandise of a person whose manufacture or merchandise they are not" the following words shall be substituted, namely:— XLV of 1860.

"have a connection in the course of trade with a person with whom they have not any such connection".

STATEMENT OF OBJECTS AND REASONS.

The Indian Merchandise Marks Act, which was enacted in 1889, is directed to the suppression of false marking on goods and does not require a positive statement of their actual origin, except in the case of goods which bears false or misleading indication. Marking of the country of origin is thus not generally compulsory under the Act. Since the passing of this Act, there has been no substantial modification of it, while there has been a large increase of imports and a very substantial development of industries in India. Public opinion has, therefore, been pressing for amendment of the law, chiefly, in two directions.

In the first place, it was suggested that a provision to make the marking of the country of origin on foreign goods imported into British India, whether from the United Kingdom or elsewhere, compulsory had become necessary. A direct statutory provision requiring such marking on all imported goods will, it is apprehended, create almost insuperable administrative difficulties and cause considerable inconvenience to the public. The Bill, therefore, seeks to provide for the marking of the country of origin in all necessary cases by vesting power with the Central Government to require, by notification, any class of goods to be marked with the country of origin. In the second place, the law relating to marking was found to require tightening and it has, therefore, been proposed that the name of the manufacturer or wholesale merchant should be stamped on cotton piece-goods. A similar provision is also proposed in regard to imported cotton yarn as well as cotton yarn made in Indian Factories. The occasion has also been utilized to bring the definition of "trade mark" in this Act and in the Indian Penal Code into line with the corresponding definition in the Trade Marks Act which was recently passed into law by this legislature.

The proposals in the Bill are explained in the notes on clauses below.

A. RAMASWAMI MUDALIAR.

The 16th October, 1940.

NOTES ON CLAUSES.

Clause 2.—The expression "mark" has not been defined in the Act and the clause provides for such definition.

The definition of the "trade mark" in the Act which is based on the United Kingdom Merchandise Marks Act has given rise to certain anomalies by placing foreign trade marks in a more favourable position than Indian marks, as they get protection under the Indian Penal Code, if registered though not in use, while Indian trade marks in use only are so protected. The clause provides for definition of "trade mark" which is based on the definition of this expression in the Trade Marks Act, 1940. The new definition confines itself to trade marks which are used in British India and trade marks which might be registered under the Indian Trade Marks Act. It is also considered that the

definition of the expression " trade mark " should properly correspond with that in the relevant Indian legislation on trade marks, namely, the Trade Marks Act, 1940, rather than with the definition in the United Kingdom Act.

Clause 3.—Sub-clause (*a*) provides for amendments which are consequential to the definition of " mark " proposed under clause 2.

Sub-clause (*b*) provides for a new element helping to constitute a " false name or initials ", namely, the name or initials of a fictitious person or of a person not carrying on business in connection with goods. The addition of this element will penalize the use of imaginary names, not being a trade mark, so that buyers may not be led to believe that the goods are manufactured by a firm when no such firm exist.

Clause 4.—This clause amends section 7 of the Act so as to provide a penality for failure to comply with the requirements which might be imposed under the proposed new section 12-A of the Act.

Clause 5.—This clause provides a penalty for tampering with, altering or effacing a mark applied in pursuance of the requirements which might be imposed under the new section 12-A of the Act, namely, to mark goods with their place of origin.

Clause 6.—This clause makes in section 9 of the Act the necessary addition to enable goods, in respect of which the new offence created by the proposed section 12-A, read with section 7 as now amended, has been committed, to be forfeited.

Clause 7.—Section 12 of the Act prohibits the removal of piece-goods manufactured in British India from the premises of the factory without having stamped on each piece the length thereof. Subsection (*1*) of the proposed new section 12 provides that in addition to the stamping of the length on each piece the name of the manufacturer or of the wholesale purchaser should also be marked on it. Subsection (*2*) thereof extends the above marking requirements to cotton yarn manufactured in British India by providing for the compulsory marking on each bundle of yarn of the name of the manufacturer or of the wholesale purchaser, the weight of the bundle and the count of yarn contained in the bundle. Subsection (*3*) thereof provides a penalty for non-compliance with the requirements about marking proposed under subsection (*1*) and (*2*) of the new section 12 of the Act.

Clause 8.—This clause provides for the chief object of this amending Bill, namely, power to require that goods shall be marked with the country of origin. It proposes that certain goods (except ' transit ' goods), whether Indian or foreign, and which may be specified by notification by the Central Government, should have applied to them marks of origin, and that such notification shall be issued after enquiry by the Central Government either on its initiative or on consideration of an application from the interests concerned. Most of the commercial bodies in India are in favour of compulsory marking of origin on all foreign goods imported into British India, but the method proposed is designed both to make the marking requirement capable of being enforced efficiently through the administrative machinery available and to extend it at the same time to all cases where such marking is proved to be necessary and in the interests of the public.

Clause 9.—This clause provides for the making of rules by the Central Government for the purposes of administering the provisions of clause 7.

Clause 10 (*a*) (*i*).—Under the existing law United Kingdom merchants are not obliged as are other foreign merchants to mark on their goods the country of origin. This exemption to United Kingdom merchants is now proposed to be removed. Again non-United Kingdom goods, if they had applied on them the name or trade mark of an United Kingdom merchant, were obliged to show the country of origin. This is now limited to the application on foreign goods, including United Kingdom goods, of a name or trade mark of a British Indian merchant.

Clause 10 (*a*) (*ii*).—The indication of the country of origin is now required to be in the English language in order to facilitate its easy identification.

Sub-clauses (*b*) *and* (*c*)—provide for the necessary amendments in section 18 of the Sea Customs Act, consequent upon the amendments proposed in clauses 7 and 8 and relate to prohibition and restriction of importation and exportation of cotton piece-goods and yarn which are not marked as required under the amended section 12 and of goods notified under the new section 12-A which are without an indication of the country of origin.

Clause 11 (*a*).—To prevent any possible misapprehension on the part of the consumer, subsection (*3*) of section 19-A of the Sea Customs Act, 1878, as it stands provides for a clear indication of the country of origin in cases where goods (other than those from the United Kingdom or British India) bore a name of a place similar to one in the United Kingdom or British India. This provision is now proposed to be extended where such names are those of places in Indian States also.

Clause 11 (*b*).—*Vide* notes under clause 10 (*a*) (*ii*).

Clause 12.—The clause provides for the purposes of the Indian Penal Code a new definition of "trade mark" which is based on the definition in the Trade Marks Act, 1940 (*vide* also notes under clause 2). A trade mark as now defined includes a trade mark registered under the Trade Marks Act, 1940, and any mark which has become a trade mark by usage.

Clause 13.—The clause provides for an amendment consequent upon the amendment by clause 12 of section 478 of the Indian Penal Code.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly, on the 5th November, 1940:—

L. A. BILL NO. 37 OF 1940.

A Bill further to amend the Indian Companies Act, 1913.

WHEREAS it is expedient further to amend the Indian Companies Act, 1913, for the purpose hereinafter appearing; VII of 1913.

It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Companies (Amendment) Act, 1940.

(*2*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Insertion of new section 244-B in Act VII of 1913

2. After section 244-A of the Indian Companies Act, 1913, the following section shall be inserted, namely:— VII of 1913.

Unclaimed dividends and undistributed assets to be paid to Companies Liquidation Account.

"244-B. (*1*) Where any company is being wound up, if the liquidator has in his hands or under his control any money of the company representing unclaimed dividends payable to any creditor or undistributed assets refundable to any contributory which have remained unclaimed or undistributed for six months after the date on which they became payable or refundable, the liquidator shall forthwith pay the said money into the Reserve Bank of India to the credit of the Central Government in an account to be called the Companies Liquidation Account, and the liquidator shall, on the dissolution of the company, similarly pay into the said account any money representing unclaimed dividends or undistributed assets in his hands at the date of dissolution.

(*2*) The liquidator shall, when making any payment referred to in subsection (*1*), furnish to such officer as the Central Government may appoint in this behalf a statement in the prescribed form setting forth in respect of all sums included in such payment the nature of the sums, the names and last known addresses of the persons entitled to participate therein, the amount to which each is entitled and the nature of his claim thereto, and such other particulars as may be prescribed.

(*3*) The receipt of the Reserve Bank of India for any money paid to it under subsection (*1*) shall be an effectual discharge of the liquidator in respect thereof.

(*4*) Where the company is being wound up by the Court, the liquidator shall make the payments referred to in subsection (*1*) by transfer from the special banking account referred to in subsection (*3*) of section 244-A, and where the company is wound up voluntarily, or subject to the supervision of the Court, the liquidator shall, when filing a statement in pursuance of subsection (*1*) of section 244, indicate the sum of money which is payable to the Reserve Bank of India under subsection (*1*) which he has had in his hands or under his control during the six months preceding the date to which the said statement is brought down, and shall, within fourteen days of the date of filing the said statement, pay that sum into the Companies Liquidation Account.

(*5*) Any person claiming to be entitled to any money paid into the Companies Liquidation Account in pursuance of this section may apply to the Court for an order for payment thereof, and the Court, if satisfied that the person claiming is entitled, may make an order for the payment to that person of the sum due:

Provided that before making such order the Court shall cause a notice to be served on such officer as the Central Government may appoint in this behalf calling on the officer to show cause within one month from the date of the service of the notice why the order should not be made.

(6) Any money paid into Companies Liquidation Account in pursuance of this section, which remains unclaimed thereafter for a period of fifteen years, shall be transferred to the general revenue account of the Central Government; but any claim preferred under subsection (5) to any money so transferred shall be allowable as if such transfer had not been made, the order for payment on such claim being treated as an order for refund of revenue.

(7) Any liquidator retaining any money which should have been paid by him into the Companies Liquidation Account under this section shall pay interest on the amount retained at the rate of twenty per cent per annum and shall also be liable to pay any expenses occasioned by reason of his default, and, where the winding up is by or under the supervision of the Court, he shall also be liable to disallowance of all or such part of his remuneration as the Court may think just and to be removed from his office by the Court.

(8) Nothing in this section shall apply in relation to companies with objects confined to a single Province which are not trading corporations."

STATEMENT OF OBJECTS AND REASONS.

The Indian Companies Act, 1913 (VII of 1913), does not contain provisions for the custody of unclaimed dividends and undistributed assests of companies in liquidation or for the disposal of subsequent lawful claims to such moneys and, in the absence of such provisions, there has been considerable diversity of opinion as to the law applicable to these matters in British India. The question of rectifying this unsatisfactory position has been considered by the Government of India in consultation with the Provincial Governments, the Chief Commissioners and the High Courts, and opinion is unanimous that the legal position in this respect should be remedied by legislation. The present Bill is designed to achieve this object, and follows generally the lines of the English Companies Act, 1929 (sections 285 and 300), and the relevant provisions of the English Companies (Winding-up) Rules, 1929 (rules 196 to 201), with such modifications as are suited to Indian conditions.

A. RAMASWAMI MUDALIAR.

NEW DELHI;

The 12th March, 1940.

MD. RAFI,

Secretary to the Government of India.

The following Bill* was introduced in the Legislative Assembly, on the 5th November, 1940 :—

L. A. BILL No. 39 OF 1940.

A Bill further to amend the Cantonments Act, 1924.

II of 1924. WHEREAS it is expedient further to amend the Cantonments Act, 1924, for the purposes hereinafter appearing;

It is hereby enacted as follows :—

1. This Act may be called the Cantonments (Amendment) Act, 1940. Short title.

II of 1924. **2.** For clause (*i*) of sub section (2) of section 27 of the Cantonments Act, 1924 (hereinafter referred to as the said Act), the following clause shall be substituted, namely :— Amendment of section 27, Act II of 1924.

"(*i*) is not either a British subject or a subject of an Indian State, or".

3. In section 32 of the Said Act, after the words "meeting of Board" the words "or of any committee of the Board" shall be inserted. Amendment of section 32, Act II of 1924.

4. In section 34 of the said Act,— Amendment of section 34, Act II of 1924.

(*a*) in clause (*a*) of sub section (*1*), for the words, brackets and figures "or in subsection (2) of section 28" the

*The Governor General has been pleased to give the previous sanction required by section 108 (*1*) (*c*) read with section 313 (4) (*a*) of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

words and figures "or in section 28" shall be substituted ;

(*b*) after sub section (*2*) the following sub section shall be inserted, namely :—

"(*2A*) The Central Government may, on receipt of a report from the Officer Commanding the station, through the Officer Commanding-in-Chief, the Command, remove from a Board any military officer nominated a member of the Board who is, in the opinion of the Officer Commanding the station, unable to discharge his duties as member of the Board and has failed to resign his office."

Amendment of section 35, Act II of 1924.

5. In subsection (*1*) of section 35 of the said Act, after the word, brackets and figure "sub-section (*1*)" the words, brackets, figure and letter "or under subsection (*2A*)" shall be inserted.

Amendment of section 186, Act II of 1924.

6. In clause (*b*) of section 186 of the said Act, for the words "in any specified area or areas" the words "in the cantonment or any part thereof" shall be substituted.

Amendment of section 188, Act II of 1924.

7. In section 188 of the said Act, for the word "building" the word "structure" shall be substituted.

Amendment of Schedule V, Act II of 1924.

8. In schedule V to the said Act, the entry relating to section 137 shall be omitted.

STATEMENT OF OBJECTS AND REASONS.

The purpose of the Bill is to remove certain difficulties which have been experienced by the authorities concerned with the administration of Cantonments under the Cantonments Act, 1924 (II of 1924), since the passing of the Cantonments (Amendment) Act, 1936 (XXIV of 1936). The object of each of the proposed amendments is explained in the notes which follow.

New Delhi : C. MACI. G. OGILVIE.

The 24th October, 1940.

NOTES ON CLAUSES.

Clause 2—Section 27 (*2*) (*1*).—In the majority of municipalities subjects of States in India are eligible to vote at municipal elections. It is desired to amend this section to enable persons who are subjects of States in India to be enrolled as electors provided they are otherwise qualified.

Clause 3—Section 32.—This section prohibits a member of the Board from voting at a meeting of the Board on a matter relating to himself or affecting his own interests, but there is no corresponding prohibition with reference to meetings of a committee of the Board and it is proposed to extend the scope of the prohibition to meetings of committees of Boards.

Clause 4—Section 34.—This section admits of the removal from the Board of a member who, subsequent to election or nomination, becomes subject to a disqualification applicable to election and nomination alike, but fails to provide for the removal of an elected member who accepts service under the Crown and then becomes subject to a disqualification for election. It is proposed to insert provision to admit of removal in this class of case and also to take the opportunity of dealing with a frequent source of embarrassment by providing power to remove a nominated official member who has ceased to serve in the cantonment and has left without tendering his resignation for an inaccessible destination.

Clause 6—Section 186.—The object is to bring the wording of clause (*b*) of this section into line with that of clause (*d*) with a view to removing the doubt arising as to the adequacy of the language used in clause (*b*) to cover a prescription applicable to the cantonment as a whole.

Clause 7—Section 188.—This section empowers the Board to require the removal of unauthorized buildings over drains, etc. The object is to remove an undesirable limitation on the scope of this power by substituting the word "structure" for the word "building".

Clause 8—Schedule V.—Section 274 confers a right of appeal on any person aggrieved by an order described in Schedule V. One of the orders specified in Schedule V is "Board's notice to provide sufficient drainage, etc." under section 137. This is an incorrect description of the notice issuable under section 137, which in fact provides for the issue of notices relating to the construction, etc., of private latrines. No appeal lies from orders of this nature under the majority of Municipal Acts and, in lieu of correcting the misdescription in the relevant entry in Schedule V, it is proposed to omit the entry altogether.

MD. RAFI,

Secretary to the Government of India.

The following Bill* was introduced in the Legislative Assembly, on the 5th November, 1940 :—

L. A. BILL No. 41 OF 1940.

A Bill further to amend the Motor Spirit (Duties) Act, 1917.

II of 1917. WHEREAS it is expedient further to amend the Motor Spirit (Duties) Act, 1917, for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

Short title. **1.** This Act may be called the Motor Spirit (Duties) Amendment Act, 1940.

Amendment of section 2, Act II of 1917. **2.** In section 2 of the Motor Spirit (Duties) Act, 1917, for II of 1917. the definition of motor spirit the following shall be substituted, namely :—

' "Motor spirit" means—

(*a*) any inflammable hydrocarbon (including any mixture of hydrocarbons or any liquid containing hydrocarbons) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle, and

(*b*) power alcohol, that is ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated) which, either by itself or in admixture with any such hydrocarbon, is capable of being used as aforesaid.'

* The Governor General has been pleased to give the previous sanction required by section 153 of the Government of India Act, 1935, to the introduction in the Legislative Assembly of this Bill.

STATEMENT OF OBJECTS AND REASONS.

The production in British India of power alcohol is being developed for the purpose of mixing with petrol to provide motor spirit ; and by provincial legislation such admixture can be made compulsory.

Power alcohol in its unmixed form, not being a hydrocarbon, does not fall within the definition "Motor spirit" contained in section 2 of the Motor Spirit (Duties) Act, 1917 ; but when mixed with petrol the mixture falls within that definition and the whole then becomes dutiable as a motor spirit.

By the Motor Spirit (Power Alcohol Mixture) (Duties) Order, 1940, the excise duty on the power alcohol content of such mixtures is accordingly leviable only at the mixing plant.

It is considered that the levy of excise duty on power alcohol could more conveniently take place at the source of production, i.e., at the distillery. To enable this to be done this Bill proposes to make power alcohol dutiable independently of petrol by bringing it in its unmixed form within the definition of "Motor spirit."

A. J. RAISMAN,

New Delhi :

The 29th October, 1940.

MD. RAFI,

Secretary to the Government of India.

The following Bill* was introduced in the Legislative Assembly, on the 7th November, 1940 :—

L. A. BILL No. 44 OF 1940.

A Bill further to amend the Code of Criminal Procedure, 1898.

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 ; It is hereby enacted as follows :— V of 1898.

Short title, extent and commencement.

1. (*1*) This Act may be called the Code of Criminal Procedure (Amendment) Act, 19 .

(*2*) It extends to the whole of British India.

(*3*) It shall come into force on such day, as the Governor-General in Council so directs.

Amendment of section 4, Act V of 1898.

2. In clause (*r*) of subsection (*1*) of section 4 of the Code of Criminal Procedure, 1898,— V of 1898.

(*1*) the figure and brackets "(*1*)" occurring before the words "an advocate" shall be omitted ;

(*2*) the words, figure and brackets "and (*2*) any other person appointed with the permission of the Court to act in such proceeding" shall be omitted ; and

(*3*) for the comma occuring after the word "authorized" a full stop shall be substituted.

*The Governor General has been pleased to accord the previous sanction required by section 119 (*1*) of the Government of India Act, 1935.

STATEMENT OF OBJECTS AND REASONS.

(*1*) The piece of enactment sought to be repealed which allows private unqualified people to appear and act in a criminal case with the permission of the Court was enacted when qualified pleaders were not easily available and could be engaged only at a heavy cost. At present there is no dearth of pleaders. This provision of law has, therefore, outlived its object.

(*2*) This enactment is against the spirit and letter of the Legal Practitioners Act.

(*3*) The discretion vested in the magistrates is reponsible for creation of many an objectionable man enjoying the patronage of the magistrates.

(*4*) There is no enactment to checkmate the demeanour of these men. It is anomalous that these 'half-educated' persons owe no responsibility to any one, whereas highly qualified advocates have to abide by the rules of High Courts and the provisions of the Legal Practitioners Act.

(*5*) These persons were originally allowed to appear on the grounds of preventing a possible miscarriage of justice, but the remedy is now worse than the evil sought to be remedied.

(*6*) In practice the engagement of such men is more costly than that of properly qualified men as they know how to extort exorbitant fees on pretences more than one.

(*7*) Members of the Bar whose field is now overcrowded are at a great disadvantage by their existence and their unscrupulous methods of getting themselves engaged.

It is compromising the dignity of the Bar to allow such men to appear and oppose qualified members of the Bar. It is high time that the existing provision be deleted from the Code.

The 6th May, 1935. LALCHAND NAVALRAI.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly, on the 7th November, 1940 :—

L. A. BILL No. 45 OF 1940.

A Bill further to amend the Code of Criminal Procedure, 1898.

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 ; It is hereby enacted as follows :— V of 1898.

Short title, extent and commencement.

1. (*1*) This Act may be called the Code of Criminal Procedure (Amendment) Act, 19 .

(*2*) It extends to the whole of British India.

(*3*) It shall come into force on such day as the Governor-General in Council so directs.

Amendment of section 250 Act V of 1898.

V of 1898. **2.** In subsection (3) of section 250 of the Code of Criminal Procedure, 1898, for the words " by a Magistrate of the second or third class to pay compensation or has been so ordered by any other Magistrate to pay compensation exceeding fifty rupees " the words " by any Magistrate to pay compensation " shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

Under section 250, subsection (3), an order of compensation in appealabe when it exceeds Rs. 50. The result is that some Magistrates on purpose inflict a fine of Rs. 50 or less in order that the order may not be appealed against. It is true that a revision application could be filed against such an order, but a revision application involves a cumbrous procedure. High Courts are usually unwilling to entertain revision applications directly. They wish the applicant to first approach the Sessions Court or the District Magistrate to make a recommendation to them for revision of the order under section 438, Criminal Procedure Code. The hearing of the revision application in the High Court ordinarily takes any time from 3 to 6 months after a report from Sessions Court. It also involves the aggrieved party in a lot of expenditure in having to engage counsel for two Courts and also in having to go to the seat of the High Court to prosecute the application.

High Courts are also full up with criminal and civil work as is apparent from the fact that every High Court gets additional Judges appointed in addition to the sanctioned strength. The powers of High Courts in revision are absolutely discretionary and exercised sparingly whereas the appellate powers of every appeal Court are in actual practice more freely exercised. Times have changed and there is no reason why a person aggrieved of compensation of Rs. 50 or less should have no right of appeal.

The 6th May, 1935. LALCHAND NAVALRAI.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly, on the 7th November, 1940 :—

L. A. BILL No. 46 OF 1940.

A Bill further to amend the Indian Evidence Act, 1872.

I of 1872. WHEREAS it is expedient further to amend the Indian Evidence Act, 1872 ; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Evidence (Amendment) Act, 193 . .

(2) It shall extend to the whole of British India.

(3) It shall come into force on the day it is passed.

Amendment of section 24, Act I of 1872.

I of 1872. **2.** In section 24 of the Indian Evidence Act, 1872 (hereinafter referred to as the said Act), after the word " Confession " wherever it occurs, the words " or statement " shall be inserted.

Amendment of section 25, Act I of 1872.

3. In section 25 of the said Act,—

(a) after the word " Confession " the words " or statement " shall be inserted ; and

(b) for the word " to " the word " before " shall be substituted.

Amendment of section 26, Act I of 1872.

4. In section 26 of the said Act, after the word " confession " the words " or statement " shall be inserted.

STATEMENT OF OBJECTS AND REASONS.

The word ' Confession ' is not defined in the Indian Evidence Act, I of 1872, but the judicial view is that a confession is an admission made at any time by a person charged with a crime stating or suggesting the inference that he committed the same. There is a distinction between an admission and a confession, which, however, as it does not contain a definition of the word confession, does not itself declare in what that distinction exists. The nature of the distinction attempted to be made by the Courts is often very subtle, complicated and conflicting. Statement which is intended to be self-exculpatory may nevertheless be an admission of an incriminating circumstance. When in a prosecution for a crime, the prosecutor relies upon the statement of the accused before the police on the ground of its being an exculpatory one, for the purpose of proving his guilt, it presumably suggests an inference of guilt. A misuse of such a statement for contradicting the accused's defence version at the trial is not unoften made. To remove such an abuse and the loophole, owing to there being no statutory definition of the word

'confession', anything stated to the police by an accused person, unless it comes under section 27 of the Indian Evidence Act, I of 1872, should be excluded.

2. Confession to a private person in the presence of a police officer is sometimes being used, as the words 'to a Police Officer' in section 25 of the Indian Evidence Act, I of 1872, are confounding. To remove that doubt the word 'to' in the section should be substituted by the word 'before'.

The 1st July, 1938. LALCHAND NAVALRAI.

MD. RAFI,

Secretary to the Government of India.

1227 CS—714—14-11-40—SGPP Lahore.

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PART IV.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 13th November, 1940:—

L. A. BILL No. 52 OF 1940.

A Bill to amend the Indian Sale of Goods Act, 1930.

III of 1930. WHEREAS it is expedient to amend the Indian Sale of Goods Act, 1930, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. This Act may be called the Indian Sale of Goods (Amendment) Act, 1940. Short title.

III of 1930. **2.** After section 64 of the Indian Sale of Goods Act, 1930, the following section shall be inserted, namely:— Insertion of new section 64A in Act, III of 1930.

"64A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,— In contracts of sale amount of increased or decreased duty to be added or deducted.

(*a*) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the

contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addtion, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

Repeal of section 10 of Act XXXII of 1934.

3. (1) Section 10 of the Indian Tariff Act, 1934, is hereby repealed. XXXII of 1934.

(2) Nothing in the repeal effected by subsection (1) shall affect or be deemed to affect—

(a) any right, title, interest, obligation or liability already acquired, accrued or incurred before the commencement of this Act, or

(b) any legal proceedings or remedy in respect of any such right, title, interest, obligation or liability, or

(c) anything done or suffered before the commencement of this Act.

STATEMENT OF OBJECTS AND REASONS.

The attention of the Government of India has been drawn to a recent judgment of the Lahore High Court in a civil revision case in which it was held that since the wording of the Preamble of the Indian Tariff Act, 1934 (XXXII of 1934), refers only to customs duties on goods imported into or exported from British India, section 10 of that Act, which permits the addition to or deduction from a contract price of an increase or decrease in duty imposed after the making of the contract, does not apply to the excise duty on sugar produced in British India and intended to be sold within the country for home consumption. In order to put the matter beyond doubt and since the subject is germane to the law relating to the sale of goods and contracts of sale, it is proposed to repeal this section of the Indian Tariff Act and re-enact it as a section of the Indian Sale of Goods Act, 1930.

NEW DELHI: A. RAMASWAMI MUDALIAR.

The 7th November, 1940.

———

MD. RAFI,

Secretary to the Government of India.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, DEC. 6, 1940.

PART IV.

Acts of the Indian Legislature assented to by the Governor-General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor-General on the 27th November, 1940, and is hereby promulgated for general information :—

ACT No. XXXI OF 1940.

An Act further to amend the Cantonments Act, 1924.

WHEREAS it is expedient further to amend the Cantonments Act, 1924, for the purposes hereinafter appearing ; (II of 1924.)

It is hereby enacted as follows :—

1. This Act may be called the Cantonments (Amendment) Act, 1940. **Short title.**

2. For clause (*i*) of subsection (*2*) of section 27 of the Cantonments Act, 1924 (hereinafter referred to as the said Act), the following clause shall be substituted, namely :— (II of 1924.) **Amendment of section 27, Act II of 1924.**

" (*i*) is not either a British subject or a subject of an Indian State, or ".

3. In section 32 of the said Act, after the words, " meeting of the Board " the words " or of any committee of the Board " shall be inserted. **Amendment of section 32 Act II of 1924.**

4. In section 34 of the said Act,—

(*a*) in clause (*a*) of subsection (*1*), for the words brackets and figures " or in subsection (*2*) of section 28 " the words and figures " or in section 28 " shall be substituted ; **Amendment of section 34, Act II of 1924.**

(b) after subsection (2) the following subsection shall be inserted, namely :—

"(2A) The Central Government may, on receipt of a report from the Officer Commanding the station, through the Officer Commandng-in-Chief, the Command, remove from a Board any military officer nominated a member of the Board who is, in the opinion of the Officer Commanding the station, unable to discharge his duties as member of the Board and has failed to resign his office."

Amendment of section 35, Act II of 1924.

5. In subsection (1) of section 35 of the said Act, after the word, brackets and figure "subsection (1)" the words, brackets, figure and letter "or under subsection (2A)" shall be inserted.

Amendment of section 186, Act II of 1924.

6. In clause (b) of section 186 of the said Act, for the words "in any specified area or areas" the words "in the cantonment or any part thereof" shall be substituted.

Amendment of section 188 Act II of 1924.

7. In section 188 of the said Act, for the word "building" the word "structure" shall be substituted.

Amendment of Schedule V Act II of 1924.

8. In Schedule V to the said Act, the entry relating to section 137 shall be omitted.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor-General on the 27th November, 1940, and is hereby promulgated for general information :—

ACT No. XXXII OF 1940.

An Act to Repeal certain enactments and to amend certain other enactments.

WHEREAS it is expedient that the enactments specified in the First Schedule, which are spent or have otherwise become unnecessary, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed ;

AND WHEREAS it is expedient that certain amendments should be made in the enactments specified in the Second Schedule ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Repealing and Amending Act, 1940.

Repeal of certain enactments.

2. The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

Amendment of certain enactments.

3. The enactments specified in the Second Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

4. The repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to ;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered or any right, title obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand or any indemnity already granted, or the proof of any past act or thing ;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course or pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed ;

nor shall the repeal by this Act of any enectment revive or restore any jurisdiction, office, custom, liability, right, title, privileger, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

REPEALS.

(*See* section 2.)

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
		Acts of the Governor-General in Council.	
1836	XX ..	The Batwaras Act, 1836 ..	The whole in any areas where not already specifically repealed.
1837	XXVII ..	The Bombay Salt Works Act, 1837..	The whole in any areas where not already specifically repealed.
1838	XI ..	The Bengal Ameens Act, 1838 ..	The whole in any areas where not already specifically repealed.
1838	XVIII ..	The Bombay Sureties Act, 1838 ..	The whole.
1848	XVIII ..	The Nawab of Surat Act, 1848 ..	The whole in any areas where not already specifically repealed.
1858	XXXVII ..	The Nawab of Carnatic Act, 1858 ..	The whole.
1859	XIV ..	The Summary Dispossession Act, 1859	The whole in any areas where not already specifically repealed.
1868	XIII ..	The King of Oudh's Act, 1868 ..	The whole.
1873	XVII ..	The Nawab Nazim's Debts Act, 1873	The whole.
1895	XX ..	*Ex*-King Thebaw's Act, 1895 ..	The whole.
		Acts of the Indian Legislature.	
1931	I ..	The Punjab Criminal Procedure Amendment (Supplementary). Act, 1931.	The whole.
1931	XIV ..	The Salt (Additional Import Duty) Act, 1931.	The whole.
1933	XXIV ..	The Indian Tea Control Act, 1933 ..	The whole.
1133	XVII ..	The Indian Wireless Telegraphy Act, 1933.	Section 9, and in section 10 (2) the word " and" at the end of clause (*v*) and the whole of clause (*vi*).
1936	II ..	The Salt Additional Import Duty (Extending) Act, 1936.	The whole.
1936	VI ..	The Cochin Port Act, 1936 ..	The whole.
1936	VII ..	The Indian Aircarft (Amendment) Act, 1936.	The whole.
1936	VIII ..	The Factories (Amendment) Act, 1936.	The whole.
1936	IX ..	The Indian Lac Cess (Amendment) Act, 1936.	The whole.
1936	X ..	The Indian Tariff (Amendment) Act, 1936.	The whole.
1936	XI ..	The Indian Mines (Amendment) Act, 1936.	The whole.
1936	XII ..	The Indian Tariff (Second (Amendment) Act, 1936.	The whole.
1936	XIII ..	The Indian Tea Cess (Amendment) Act, 1936.	The whole.
1936	XV ..	The Indian Rubber Control (Amendment) Act, 1936.	The whole.
1936	XVII ..	The Indian Tea Control (Amendment) Act, 1936.	The whole.

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
		Acts of the Indian Legislature.	
1936	XIX ..	The General Clauses (Amendment) Act, 1936.	The whole.
1936	XX ..	The Chittagong Port (Amendment) Act, 1936.	The whole.
1936	XXI ..	The Code of Civil Procedure (Amendment) Act, 1936.	The whole.
1936	XXIV ..	The Cantonments (Amendment) Act, 1936.	The whole.
		Act of the Governor-General.	
1936	..	The Indian Finance Act, 1936 ..	In the long title and preamble, the words and figures " to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rate of postage under the Indian Post Office Act, 1898, and ". Sections 2 and 3 and Schedule I.
		Act of the Governor of Bombay in Council.	
1867	VI ..	The Bombay City Sanitary Regulation Act, 1867.	So much of the Act as relates to any matter included in the Federal Legislative List.
		Regulations made by the Governor-General in Council.	
1936	VIII ..	The Andaman and Nicobar Islands Land-tenure (Amendment) Regulation, 1936.	The whole.
1936	IX ..	The Sind Laws (Amendment) Regulation, 1936.	The whole.
1936	X ..	The Sind Laws Second (Amendment) Regulation, 1936.	The whole.
1936	XI ..	The Orissa Laws (Amendment) Regulation, 1936.	The whole.
1936	XV ..	The British Baluchistan Laws (Amendment) Regulation, 1936.	The whole.

THE SECOND SCHEDULE.

AMENDMENTS.

(*See* section 3.)

Year.	No.	Short title.	Amendments.
1	2	3	4
		Acts of the Governor-General in Council.	
1897	X ..	The General Clauses Act, 1897 ..	For clause (*27b*) of section 3 the following clause shall be substituted, namely :— "(*27b*) 'Indian State' shall mean any territory, not being part of British India, which His Majesty recognises as being such a State whether described as a State, an Estate, a Jagir or otherwise ;".
1908	XVI ..	Indian Registration Act, 1908	In section 29 (*1*), for the words and figures "other than a document referred to in section 28, and a copy of a decree or order" the words and figures "not being a document referred to in section 28 or a copy of a decree or order" shall be substituted.

Year.	No.	Short title.	Amendments.
1	2	3	4
		Acts of the Governor-General in Council—concld.	
1910	IX	.. The Indian Electricity Act, 1910 ..	In section 52 the word "Indian" shall be omitted.
1913	III	.. The Administrator-General's Act, 1913	In section 33, for the word "presidency" the word "division" shall be substituted.
1913	VII	.. The Indian Companies Act, 1913 ..	In subsections (*1*) and (*3*) of section 152 the word "Indian" shall be omitted. In subsection (*6*) of section 208C, for the words and figures "Indian Arbitration Act, 1899" the words and figures "Arbitration Act, 1940" shall be substituted.
		Acts of the Indian Legislature.	
1922	VIII	.. The Delhi University Act, 1922 ..	In subsection (*2*) section 46, for the figures "1897" the figures "1925" shall be substituted.
1923	VI	.. The Cantonments (House-Accommodation Act, 1923.	In subsection (*3*) of section 36, for the word "Authority" the word "Board" shall be substituted.
1923	XIV	.. The Indian Cotton Cess Act, 1923 ..	In clause (*1a*) of section 4 the words "in agricultural matters" shall be omitted.
1924	II	.. The Cantonments Act, 1924 ..	In subsection (*5*) of section 73, for the words "every transfer on devolution" the words "every transfer or devolution" shall be substituted. In clause (*a*) of subsection (*2*) of section 254 for the words "on any one of them" the words "to any one of them" shall be substituted.
1937	VI	.. The Arbitration (Protocol and Convention) Act, 1937.	In section 3, for the words and figures "Indian Arbitration Act, 1899" the words and figures "Arbitration Act, 1940" shall be substituted.
		Acts of the Central Legislature.	
1937	XVIII	.. The Hindu Women's Rights to Property Act, 1937.	In subsection (*2*) of section 1, the words "including British Baluchistan and the Sonthal Parganas but excluding Burma" shall be omitted.
1937	XIX	.. The Arya Marriage Validation Act, 1937.	In subsection (*2*) of section 1, the words "including British Baluchistan and the Sonthal Parganas" shall be omitted.
		Regulation made by the Governor-General in Council.	
1913	II	.. The British Baluchistan Laws Regulation, 1913.	In Schedule I, for the item— "1934 | XXXIV | The Indian Tariff Act, 1932. | Section 5 only." the following item shall be substituted, namely:— "1934 | XXXIV | The Indian Tariff Act, 1934. | Section 5 only."
		Regulation made by the Governor-General.	
1939	VI	.. The British Baluchistan Criminal and Civil Justice and Laws Extension Regulation, 1939.	In clause (*c*) of section 3, for the item— "1934 | XXXIV | The Indian Tariff Act, 1932. | Section 5 only." the following item shall be substituted, namely:— "1934 | XXXII | The Indian Tariff Act, 1934. | Section 5 only."

G. H. SPENCE,
Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor-General on the 27th November, 1940, and is hereby promulgated for general information :—

ACT No. XXXIV OF 1940.

An Act further to amend the Code of Civil Procedure, 1908.

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908, for the purposes hereinafter appearing ; V of 1908.

It is hereby enacted as follows :—

Short title. **1.** This Act may be called the Code of Civil Procedure (Amendment) Act, 1940.

Amendment of section 29, Act V of 1908. **2.** (*1*) In section 29 of the Code of Civil Procedure, 1908, (hereinafter referred to as the said Code),— V of 1908.

(*a*) in the paragraph preceding the proviso—

(*i*) after the words "Summonses" the word "and other processes" shall be inserted :

(*ii*) for the words "had been" the words "were summonses" shall be substituted ; and

(*b*) in the proviso—

(*i*) after the word "summonses" the words "or processes" shall be inserted ;

(*ii*) for the words "by whose Courts a summons is" the words "of the Province in which such summonses or processes are" shall be substituted ;

(*iii*) for the words "Courts of the Province" the words "such Courts" shall be substituted.

(*2*) The substitution made in the said Code by sub-clause (*iii*) of clause (*b*) of subsection (*1*) and the substitution so made by sub-clause (*ii*) of the said clause with the omission of the words "or processes" shall be deemed to have taken effect on the 1st day of April, 1937.

Amendment of section 48, Act V of 1908. **3.** In clause (*b*) of subsection (*2*) of section 48 of the said Code, for the figures and words "180 of the Second Schedule to the Indian Limitation Act, 1877" the figures and words "183 of the First Schedule to the Indian Limitation Act, 1908" shall be substituted.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor-General on the 27th November, 1940, and is hereby promulgated for general information :—

ACT No. XXXV OF 1940.

An Act further to amend the Code of Criminal Procedure, 1898.

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898, for the purpose hereinafter appearing ; V of 1898.

It is hereby enacted as follows :—

Short title and commencement. **1.** (*1*) This Act may be called the Code of Criminal Procedure (Amendment) Act, 1940.

(*2*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint in this behalf.

Amendment of section 503, Act V of 1898. **2.** After subsection (*2*) of section 503 of the Code of Criminal Procedure, 1898 (hereinafter referred to as the said Act), the following subsection shall be inserted, namely :— V of 1898.

"(*2-A*) When the witness resides in British Burma, the Commission may be issued to any District Magistrate or Magistrate of the first class within the local limits of whose jurisdiction in British Burma such witness resides."

3. After section 508 of the said Act the following section shall be inserted, namely :— Insertion of new section 508-A in Act V of 1898.

" 508-A. The provisions of subsection (*3*) of section 503, subsections (*1*) and (*1-A*) of section 504 and so much of sections 505 and 507 as relates to the execution of a commission and its return by the Magistrate or officer to whom the commission is directed shall apply in respect of commissions issued by a Magistrate or Court in British Burma under the law in force in British Burma relating to commissions for the examination of witnesses, as they apply to commissions issued under section 503 or section 506." Application of this Chapter to commissions issued in British Burma.

G. H. SPENCE,

Secretary to the Government of India.

The following Act of the Indian Legislature received the assent of the Governor-General on the 27th November, 1940, and is hereby promulgated for general information :—

ACT NO. XXXVI OF 1940.

An Act further to amend the Indian Companies Act, 1913.

WHEREAS it is expedient further to amend the Indian Companies Act, 1913, for the purpose hereinafter appearing; VII of 1913.

It is hereby enacted as follows :—

1. (*1*) This Act may be called the Indian Companies (Amendment) Act, 1940. Short title and commencement.

(*2*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

VII of 1913. 2. After section 244A of the Indian Companies Act, 1913, the following section shall be inserted, namely :— Insertion of new section 244B in Act VII of 1913.

" 244B. (*1*) Where any company is being wound up, if the liquidator has in his hands or under his control any money of the company representing unclaimed dividends payable to any creditor or undistributed assets refundable to any contributory which have remained unclaimed or undistributed for six months after the date on which they became payable or refundable, the liquidator shall forthwith pay the said money into the Reserve Bank of India to the credit of the Central Government in an account to be called the Companies Liquidation Account, and the liquidator shall, on the dissolution of the company, similarly pay into the said account any money representing unclaimed dividends or undistributed assets in his hands at the date of dissolution. Unclaimed dividends and undistributed assets to be paid to Companies Liquidation Account.

(*2*) The liquidator shall, when making any payment referred to in subsection (*1*), furnish to such officer as the Central Government may appoint in this behalf a statement in the prescribed form setting forth in respect of all sums included in such payment the nature of the sums, the names and last known addresses of the persons entitled to participate therein, the amount to which each is entitled and the nature of his claim thereto, and such other particulars as may be prescribed.

(*3*) The receipt of the Reserve Bank of India for any money paid to it under subsection (*1*) shall be an effectual discharge of the liquidator in respect thereof.

(*4*) Where the company is being wound up by the Court, the liquidator shall make the payments referred to in subsection (*1*) by transfer from the special banking account referred to in subsection (*3*) of section 244A, and where the company is wound up voluntarily, or subject to the supervision of the Court, the liquidator shall, when filing a statement in pursuance of subsection (*1*) of section 244, indicate the sum of money which is payable to the Reserve Bank of India under subsection (*1*) which he has had in his hands or under his control during the six months preceding the date to which the said statement is brought down, and shall, within

(2) In making any assessment for the year ending on the 31st day of March, 1941,—

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head " Salaries " or under the head " Interest on Securities ", or any income from dividends in respect of which he is deemed under section 49B of the Indian Income-tax Act, 1922, to have paid income-tax imposed in British India, the income-tax payable by the assessee on that part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax payable according to the rates in force before the commencement of this Act on his total income the same proportion as the amount of such inclusions bears to his total income. XI of 1922.

(b) where the total income of an assessee, not being a company, includes in any income chargeable under the head " Salaries " on which super-tax has been or might have been deducted under the provisions of subsection (2) of section 18 of the Indian Income-tax Act, 1922, the super-tax payable by the assessee on that portion of his total income which consists of such inclusions shall be an amount bearing to the total amount of super-tax payable according to the rates in force before the commencement of this Act on his total income the same proportion as the amount of such inclusions bears to his total income. XI of 1922

(3) For the purposes of the proviso to subsection (2) of section 18 of the Indian Income-tax Act, 1922, the amount by which any deduction made under that subsection by a person responsible for paying any income chargeable under the head " Salaries " falls short of the deduction which could have been made had the rates imposed by this Act then been in force shall be deemed to be a deficiency arising out of a previous deduction or failure to deduct. XI of 1922.

(4) Notwithstanding that the Income-tax Officer has assessed the total income of an assessee and has determined the sum payable thereon under section 23 of the Indian Income-tax Act, 1922, he may proceed to determine the further sum payable by such assessee by virtue of subsection (1) of this section, and such further sum shall for the purposes of the Indian Income-tax Act, 1922, be deemed to be a sum determined under section 23 of that Act. XI of 1922. XI of 1922.

This Bill has been consented to by the Council of State.

M. B. DADABHOY,

President, Council of State.

The 28th November, 1940.

I assent to this Bill.

LINLITHGOW,

Viceroy and Governor-General.

The 29th November, 1940.

This Act has been made by me as Governor-General under the provisions of section 67B of the Government of India Act, as set out in the Nineth Schedule to the Government of India Act, 1935.

LINLITHGOW,

Viceroy and Governor-General.

The 29th November, 1940.

WHEREAS I, Victor Alexander John, Marquess of Linlithgow, am of opinion that a state of emergency exists which justifies the direction by me that the Indian Finance (No. 2) Act, 1940, being an Act made by me under the provions of section 67B of the Government of India Act, as set out in the Nineth Schedule to the Government of India Act, 1935, shall come into operation forthwith :

Now, THEREFORE, in exercise of the power conferred by the proviso to subsection (2) of that section, I do hereby direct accordingly.

LINLITHGOW,
Viceroy and Governor-General.

The 29th November, 1940.

G. H. SPENCE,
Secretary to the Government of India.

Bills introduced in the Council of State and Central Legislative Assembly, Reports of Select Committees presented to the Council and Assembly and Bills published under Rule 18 of the Indian Legislative Rules.

GOVERNMENT OF INDIA.

LEGISLATIVE ASSEMBLY DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 22nd November, 1940 :—

I of 1894. L. A. BILL NO. 58 OF 1940.

A Bill further to amend the Land Acquisition Act, 1894.

WHEREAS it is expedient further to amend the Land Acquisition Act, 1894;

AND WHEREAS for this purpose it is expedient to extend definition in the scope of the Court having jurisdiction to perform the functions of the Court under the Act;

It is hereby enacted as follows :—

1. (*1*) This Act may be called the Land Acquisition (Amendment) Act, 194 . Short title extent and commencement.

(*2*) It extends to the whole of British India.

I of 1894. (*3*) It shall come into force on such day as the Governor-General in Council may, by notification, appoint.

2. In clause (*d*) of section 3 of the Land Acquisition Act, 1894,— Amendment of section 3 Act I of 1894

(*i*) after the word " jurisdiction " the following words shall be inserted, namely :—" or the Court of a First Class Sub-Judge in the Bombay Presidency or the Court of a Sub-Judge exercising similar jurisdiction in other Presidencies " ; and

(*ii*) for the word " unless " the word " or " shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to invest directly under the Act Courts other than a principal Civil Court of original jurisdiction to perform the functions of the Court under the Act. As, at present, a Court of a First Class Judge having unlimited pecuniary jurisdiction and Subordinate Judges having simliar jurisdiction have no power to exercis functions under the Act unless the Local Government especially appoints them to do so. The present procedure is both inconvenient and dilatory. When the Land Acquisation Act was enacted suits by or against the Secretary of State were heard by the District Courts only in the Bombay Presidency under section 32 of Bombay Act XIV of 1869. This section has now been amended empowering the First Class Subordinate Judges to hear cases of any value instituted by or against the Secretary of State. There is no reason now why First Class Sub-judges in the Bombay Presidency and Courts of equivalent jurisdiction elsewhere, should not have the powers to hear references under the Land Acquisition Act, several of which do not involve large amounts. References under section 30 of the Land Acquisition Act for apportionment of compensation are fought out between private persons claiming the land and compensation therefor and Government is merely a *pro forma* party. It is true that the definition of Court sought to be amended empowers the Local Government to appoint special judicial officers within any specified local limit to perform the functions under the Act, but this is not generally done. Apart from that, this procedure, even if adopted, would cause lot of inconvenience and delay in the disposal of the references under the Act; at times, owing to the transfers of judicial officers. Time has now come when the definition itself might well be amended as proposed by this Bill.

The 6th May, 1935. LAL CHAND NAVALRAI.

MD. RAFI,
Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly on the 22nd November, 1940 :—

L. A. BILL No. 55 OF 1940.

A Bill to provide for Judicial Separation and Divorce amongst the Hindus.

WHEREAS it is expedient to provide for judicial separation and divorce amongst the Hindus under certain circumstances :

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Hindu Judicial Separation and Divorce Act, 194 .

(*2*) It shall apply to the whole of British India.

(*3*) It shall come into force on the......day of.............. 194 .

Grounds for claiming separate residence by wife or husband.

2. Notwithstanding any law or custom to the contrary, a Hindu wife or husband shall be entitled to claim separate residence from the married partner, and may bring a suit for the same in a court of law on one or more of the following grounds, viz. :

(*1*) if the husband of wife is suffering from any loathsome disease, leprosy, venereal disease ;

(*2*) if the husband or wife is an incurable lunatic ;

(*3*) if the husband or wife turns a recluse or changes religion ;

(*4*) if the husband or wife commits adultery.

Grounds for claiming separate residence and maintenance by wife.

3. A wife may claim separate residence and maintenance from her husband—

(*1*) if the husband marries again ·

(*2*) if the husband is guilty of cruelty towards her ;

(*3*) if the husband deserts her.

Jurisdiction

4. Every suit under this Act shall be instituted in the civil court within whose jurisdiction the wife ordinarily resides.

Maintenance

5. The amount of maintenance given by the courts shall not be less than one-fifth of the income of the husband.

Custody of the children.

6. The custody, maintenance and education of the children shall be as the courts may decide.

Divorce.

7. The court may grant a decree of dissolution of marriage two years after the decree of judicial separation.

STATEMENT OF OBJECTS AND REASONS.

The institution of marriage as interpreted and practised to-day amongst the Hindus is very unfair to the wife and gives all the advantages to the husband.

The conscience of the Hindu community is very much stirred against this injustice to Hindu wives, as was seen in the recent discussion on the Bill to give Hindu women the right to divorce, and the public-opinion collected on the Bill.

The present Bill removes some of the inequalities and puts the institution of Hindu marriage on a more natural and healthy basis.

G. V. DESHMUKH.

MD. RAFI,

Secretary to the Government of India.

The following Bill was introduced in the Legislative Assembly on the 22nd November, 1940 :—

L. A. BILL No. 56 OF 1940.

A Bill to give Hindu married women a right to separate residence and maintenance under certain circumstances.

WHEREAS it is expedient to provide for separate residence and maintenance under certain circumstances in the case of married Hindu women ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Hindu Married Women's Right to Separate Residence and Maintenance Act, 194 .

(*2*) It shall apply to the whole of British India.

(3) It shall come into force on the day of 194 .

2. Notwithstanding any custom or law to the contrary a married Hindu woman shall be entitled to claim separate residence and maintenance from her husband on one or more of the following grounds, *viz.*— Grounds for claiming separate residence and maintenance.

(1) If the husband is suffering from leprosy, or any loathsome disease ;

(2) If the husband is suffering from venereal disease ;

(3) If the husband is an incurable lunatic ,

(4) If the husband is guilty of cruelty towards her ;

(5) If the husband deserts her ;

(6) If the husband marries again ;

(7) If the husband turns a recluse or changes his religion.

3. Every suit under this Act shall be instituted in the civil court within whose jurisdiction the husband and wife ordinarily reside. Jurisdiction.

4. The amount of maintenance given by the courts to the wife shall not be less than one-fifth of the income of the husband. Amount of maintenance.

5. The custody, maintenance and education of the children shall be as the courts decide. Custody of the children.

STATEMENT OF OBJECTS AND REASONS.

1. Even with regard to elementary rights of human beings, the position of a Hindu married woman is deplorable. This Bill intends to give her the right of separate residence and maintenance under unbearable conditions.

2. As to giving a Hindu wife the right of divorce there might be some slight difference of opinion in the Central Assembly, but as regards the right to give her separate residence and maintenance under certain inhuman conditions there was no difference of opinion. The House was unanimous in giving a Hindu wife this right. Accordingly a Committee was appointed by the Central Assembly, but unfortunately the Committee could not meet.

3. The Bill merely proposes to carry out what was unanimously agreed to in the Central Assembly.

G. V. DESHMUKH.

The 20th July, 1940.

MD. RAFI,
Secretary to the Government of India.

1378 CS—712—5-12-40—SGPP Lahore

Amendment of section 5, Act XI of 1922.

3. (*1*) In section 5 of the said Act,—

(*a*) in subsection (*3*), the words " for any area " shall be omitted ;

(*b*) in subsections (*4*) and (*5*), for the words " and of such incomes or clauses of income and " the words " or of such incomes or classes of income or " shall be substituted ;

(*c*) in subsection (*4*), for the words " and, where two or more Appellate Assistant Commissioners have been appointed for the same area " the following words shall be substituted, namely :—

" and, where such directions have assigned to two or more Appellate Assistant Commissioners of Income-tax, the same persons or clauses of persons or the same incomes or classes of income or the same area " ;

(*d*) in subsection (*5*), for the words " and, where two or more Inspecting Assistant Commissioners of Income-tax or Income-tax Officers have been appointed for the same area " the following words shall be substituted, namely :—

" and, where such directions have assigned to two or more Inspecting Assistant Commissioners of Income-tax or Income-tax Officers, the same persons or classes of persons or the same incomes or classes of income or the same area " ;

(*e*) in subsection (*6*), for the words " and for such area " the words " or such area " shall be substituted, the words " within the specified area " shall be omitted, and after the words " specified classes of persons or classes of income " the words " or area " shall be inserted ;

(*f*) after subsection (*7*) the following subsection shall be inserted, namely :—

" (*7A*) The Commissioner of Income-tax may transfer any case from one Income-tax Officer subordinate to him to another, and the Central Board of Revenue may transfer any case from any one Income-tax Officer to another. Such transfer may be made at any stage of the proceedings, and shall not render necessary the re-issue of any notice already issued by the Income-tax Officer from whom the case is transferred ."

(*2*) The amendments made by clauses (*a*), (*b*), (*c*), (*d*) and (*e*) of subsection (*1*) shall be deemed to have taken effect on the first day of April, 1939.

Insertion of headings after section 5, and amendment of section 5-A of Act XI, of 1922.

4. After section 5 of the said Act the following headings shall be inserted, namely :—

" CHAPTER II-A.

APPELLATE TRIBUNAL ."

and in subsection (*8*) of section 5A for the word " place " the word " places " shall be substituted.

Amendment of section 9, Act XI of 1922.

5. In subsection (*1*) of section 9 of the said Act, in clause (*vii*), for the words " the net annual value after deducting the foregoing allowances ", in both places where they occur, the words " the annual value " shall be substituted.

Amendment of section 18, Act XI of 1922.

6. To subsection (*3A*) of section 18 of the said Act the following provisos shall be added, namely :—

" Provided that where the person so payable is a British subject as defined in section 27 of the British Nationality and Status of Aliens Act, 1914, or a subject of a 4 & 5 Geo. 5, c. 17.

State in India or Burma, and the Income-tax Officer gives a certificate in writing (which certificate he shall give in every proper case on the application of the assessee) that to the best of his belief the total world income of such person will be less than the minimum liable to income-tax or that his total income will be liable to a rate of income-tax less than the maximum rate, the person responsible for paying any income referred to in this subsection shall, until such certificate is cancelled by the Income-tax Officer, pay the income without deduction or deduct the tax at such less rate, as the case may be :

Provided further that nothing in this subsection shall apply to any payment made in the course of transactions in respect of which the person responsible for making the payment is deemed under the first proviso to section 43 not to be an agent of the payee."

7. In subsection (*1*) of section 23A of the said Act,— Amendment of section 23A Act XI of 1922.

(*a*) after the words "in General meeting" the words "increased by any income-tax payable thereon" shall be omitted ;

(*b*) after the words "the assessable income of the company of that previous year" the words "as reduced by the amount of income-tax and super-tax payable by the company in respect thereof" shall be inserted ;

(*c*) after the words "as computed for income-tax purposes" the words "and reduced by the amount of income-tax and super-tax payable by the company in respect thereof" shall be inserted ;

(*d*) in the first proviso, the words "of the assessable income" in both places where they occur, shall be omitted ;

(*e*) in the second proviso, the words "as reduced by the amount of income-tax and super-tax payable by the company in respect thereof" shall be inserted after the words "fifty-five per cent of the assessable income of the company" and shall also be added at the end of the proviso.

8. In the proviso to subsection (*1*) of section 28 of the said Act, after clause (*c*) the following clause shall be added, namely :— Amendment of section 23A Act XI of 1922.

"(*d*) when the person liable to penalty is a registered firm, or an unregistered firm treated under section 23 (*5*) (*b*) as a registered firm, so that the amount of the income-tax and super tax payable by the firm itself has not been determined, that amount shall be taken to be an amount equal to the tax which would have been payable by an unregistered firm on an income equal to the firm's total income, and, in the cases referred to in clauses (*b*) and (*c*), the amount of the income tax and super-tax which would have been avoided if the income as returned had been accepted as the correct income, shall be taken to be the difference between the amount of the tax which would have been payable by an unregistered firm on an income equal to the firm's total income and the amount of the tax payable by an unregistered firm on an income equal to the income of the firm as actually returned by the firm."

9. After subsection (*3*) of section 58B of the said Act the following subsection shall be inserted, namely :— Amendment of section 58B Act XI of 1922.

"(*3A*) An order according recognition to a provident fund shall not, unless the Commissioner otherwise directs, be affected by the fact that the fund is subsequently amalgamated with another provident fund on the occurrence of an amalgamation of the undertakings in connection with which the two funds are maintained, or that it subsequently absorbs the whole or a part of another provident fund belonging to an under taking which is

wholly or in part transferred to or merged in the undertaking of the employer maintaining the first mentioned fund."

Amendment of section 58-C, Act XI of 1922.

10. (1) In subsection (1) of section 58C of the said Act,—

(a) to clause (a) the following proviso shall be added, namely :—

"Provided that the Commissioner may, if he thinks fit and subject to such conditions, if any, as he thinks proper to attach to the recognition, accord recognition to a fund maintained by an employer whose principal place of business is not in British India notwithstanding that a proportion not exceeding ten per cent. of the employees is employed outside India.";

(b) to clause (b) the following proviso shall be added, namely :—

"Provided that an employee who retains his employment while serving in His Majesty's Forces or when taken into or employed in the national service under the National Service (European British Subjects) Act, 1940, or the National Service (Technical Personnel) Ordinance, 1940, may, notwithstanding that he receives from the employer no salary or a salary less than he would have received had he not entered His Majesty's Forces, or been so taken into or employed in the national service, contribute to the fund during his service in His Majesty's Forces or while so taken into or employed in the national service a sum not exceeding the amount he would have contributed had he continued to receive from the employer the same salary (including increments, if any) as he would have received had he not entered His Majesty's Forces or been taken into or employed in the national service.";

(c) in clause (d), after the words "contributions as above specified" the words "and of donations, if any, received from the trustees" shall be inserted, and for the words "contributions and accumulations" the words "contributions, donations and accumulations" shall be substituted.

(2) The amendment made by clause (b) of subsection (1) shall be deemed to have been made and to have taken effect on the 3rd day of September, 1939.

Amendment of section 61, Act XI of 1922.

11. In subsection (1) of section 61 of the said Act, after the word "before" the words "the Appellate Tribunal or" shall be inserted.

Amendment of section 64, Act XI of 1922.

12. In clause (b) of subsection (5) of section 64 of the said Act, after the words "where by" the words "any direction given or" shall be inserted, and after the word and figure "section 5" the words, brackets, figures and letter "or in consequence of any transfer made by him under subsection (7A) of section 5" shall be inserted.

Amendment of the schedule, Act XI of 1922.

13. In the Schedule to the said Act, in rule 9, for the words "by a mutual insurance company" the words "by a mutual insurance association" shall be substituted.

Transitory provisions with respect to operation of Act XI of 1922.

14. Notwithstanding the coming into force of Part II of the Indian Income Tax (Amendment) Act, 1939,— VII of 1939.

(a) all appeals already duly instituted under section 32 of the Indian Income-tax Act, 1922, at the time when the said Part II comes into force,

(b) all proceedings then pending before the Commissioner in connection with the exercise of his powers of revision under section 33.

(c) all applications to the Commissioner, then pending, for reference to the High Court under subsection (2) of section 66, and

(d) all applications to the High Court, then pending, for the issue of a requisition to the Commissioner under subsection (3) of section 66,

may be continued and disposed of as if the said Part II had not come into force, and the provisions of subsections (2), (3), (3A), (4), (5) and (6) of section 66, as subsisting before the said Part II came into force, shall continue to have effect in relation to the appeals and proceedings referred to in clauses (a) and (b) :

Provided that where under the provisions of section 33 of the Indian Income-tax Act, 1922, as substituted by the Indian Income
VII of 1939. tax (Amendment) Act, 1939, an assessee becomes entitled to appeal to the Appellate Tribunal against any order passed by an Appellate Assistant Commissioner under section 28 or section 31 in respect of which he has already lodged an appeal to the Commissioner under section 32 or made any application to the Commissioner for the exercise of his powers of revision under section 33, he may at his option elect to proceed with his appeal to the Commissioner or his application, as the case may be, in which case he shall lose his right of appeal to the Appellate Tribunal, or he may elect to oppeal to the Appellate Tribunal under section 33, in which case his appeal to the Commissioner or his application, as the case may be, shall lapse.

G. H. SPENCE,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor-General on the 3rd December, 1940, and is hereby promulgated for general information :—

ACT No. XLI OF 1940.

An Act to amend the Indian Sale of Goods Act, 1930.

WHEREAS it is expedient to amend the Indian Sale of Goods
III of 1930. Act, 1930, for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Sale of Goods (Amendment) Act, 1940.

Insertion of new section 64A in Act III of 1930.

III of 1930 **2.** After section 64 of the Indian Sale of Goods Act, 1930, the following section shall be inserted, namely :—

In contracts of sale amount of increased or decreased duty to be added or deducted.

"64A. In the event of any duty of customs or excise on any goods being imposed, increased, decreased or remitted after the making of any contract for the sale of such goods without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such goods duty-paid where duty was chargeable at that time,—

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the buyer may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for or in respect of, such deduction."

Repeal of section 10 of Act XXXII of 1934.

XXXII of 1934. **3.** (1) Section 10 of the Indian Tariff Act, 1934, is hereby repealed.

(2) Nothing in the repeal effected by subsection (1) shall affect or be deemed to affect—

(a) any right, title, interest, obligation or liability already acquired, accrued or incurred before the commen cement of this Act, or

(b) any legal proceedings or remedy in respect of any such right, title, interest, obligation or liability, or

(c) anything done or suffered before the commencement of this Act.

G. H. SPENCE,

Secretary to the Government of India.

1472 CS—712—19.12.40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

LAHORE, FRIDAY, JANUARY 19, 1940.

PART V.

PUNJAB LEGISLATIVE ASSEMBLY.

NOTIFICATION.

The 13th/15th January, 1940.

No. 25.—The following Report of the Select Committee on the Punjab State Aid to Industries (Amendment) Bill, as presented to the Punjab Legislative Assembly on the 12th January, 1940, is published under Rule 95 (1) of the Punjab Legislative Assembly Rules.

ABNASHA SINGH,
Secretary, Punjab Legislative Assembly.

Report of the Select Committee on the Punjab State Aid to Industries (Amendment) Bill.

A MEETING of the Select Committee to consider the above Bill was held in the New Assembly Chamber on Monday, the 27th November, 1939, at 10.30 A.M. The following members were present :—

The Hon'ble Rao Bahadur Chaudhri Sir CHHOTU RAM, Chairman.

Mr. M. SLEEM, Barrister-at-Law, Advocate-General.

Sardar SAMPURAN SINGH, M.L.A.

Lala BHIM SEN SACHAR, M.L.A.

Chaudhri MUHAMMAD HUSSAIN, B.A., LL.B., M.L.A.

Chaudhri MUHAMMAD HASSAN, M.L.A.

Chaudhri MUHAMMAD YASIN KHAN, B.A., LL.B., M.L.A.

Rai Sahib Chaudhri HET RAM, M.L.A.

Shaikh SADIQ HASSAN, M.L.A.

Sardar BALWANT SINGH, M.L.A.

The Committee make the following recommendations :—

1. In sub-clause (1) of clause 2 of the said Bill, the word " own " should be omitted.
2. In clause 3 after the word " industry " where it occurs for the first time the words " or village industry " should be inserted.
3. Clause 4 should be omitted.
4. Clause 5 should be renumbered as clause 4 and for the clause so renumbered, the following should be substituted, namely :—

" In sub-section (2) of section 24 of the said Act—

(*a*) after the words " legal representative " the words " joint owner co-parceners" shall be inserted ;

(*b*) after the words " or assigns " the following shall be added, namely :—

"nor shall any right, principle or rule arising from or under the personal or customary law applicable to the said persons or any of them, nor anything contained in the Punjab Alienation of Land Act, 1900, affect the validity or effectiveness of a mortgage executed or of a declaration published under this Act, or the procedure therein provided for enforcement thereof".

5. The Bill has not been so altered as to require republication. It was published in Government Gazette, *Extraordinary*, dated the 2nd October, 1939.

CHHOTU RAM.
MAQBOOL MAHMOOD.
MUHAMMAD YASIN.
HET RAM.
MUHAMMAD HUSSAIN.
SADIQ HASSAN.
GOPAL SINGH.
MUHAMMAD HASSAN.
GOPAL DAS.
BALWANT SINGH.
M. SLEEM.
*HARI LAL
*BHIM SEN SACHAR
*SAMPURAN SINGH } Subject to minutes of dissent—Appended.

MINUTES OF DISSENT.

I

WE think that the words "Joint owners" in sub-section (2) (*a*) of section 24 are redundant and meaningless. There are no " joint owner co-parceners " known in Hindu Law or in any other system of Law.

HARI LAL MUNSHI.
BHIM SEN SACHAR.
SAMPURAN SINGH.

II.

I further desire to add that this piece of legislation should not override the provisions of the Land Alienation Act and the Customary Law of the Punjab, in the way of encumbering the land of agriculturist.

SAMPURAN SINGH.

ANNEXURE TO THE REPORT.

THE PUNJAB STATE AID TO INDUSTRIES (AMENDMENT) BILL.

[Bill as introduced in the Assembly on the 27th October, 1939.]

A Bill further to amend the Punjab State Aid to Industries Act, 1935.

Preamble.

WHEREAS it is expedient further to amend the Punjab State Aid to Industries Act, 1935, in the manner hereinafter appearing, it is hereby enacted as follows :—

Short title.

1. This Act may be called the Punjab State Aid to Industries (Amendment) Act, 1939.

Amendment of section 2 of the Punjab Act V of 1935.

2. (*1*) After clause (*5*) of section 2 of the Punjab State Aid to Industries Act, 1935 (hereinafter referred to as the said Act) the following new clauses shall be inserted, namely :—

"(*6*) 'cottage industry' means any industry carried on by a worker in his own home.

(*7*) 'village industry' means any industry which forms the normal occupation, whether whole-time or part-time, of any class of the rural population of the Province."

(*2*) The existing clauses (*6*) and (*7*) shall be re-numbered as clauses (*8*) and (*9*) respectively.

Amendment of section 17 of the Punjab Act V of 1935.

3. For clause (*c*) of section 17 of the said Act, the following clause shall be substituted, namely :—

"(*c*) The payment of a subsidy, in the case of a cottage industry for any purpose ; and in the case of any other industry for the conduct of research or the purchase of machinery."

Amendment of section 21 of the Punjab Act V of 1935.

4. In sub-sections (*1*) and (*2*) of section 21 of the said Act, for the word " deed ", wherever it occurs, the word " document " shall be substituted.

Amendment of section 24 of the Punjab Act V of 1935.

5. In sub-section (*2*) of section 24 of the said Act, between the words " legal representative " and the words " or assigns " the words " joint owners co-parceners ". shall be inserted and after the words

[Bill as amended by the Select Committee.]

(The amendments are shown in *italics*).

An Act further to amend the Punjab State Aid to Industries Act, 1935.

Preamble.

WHEREAS it is expedient further to amend the Punjab State Aid to Industries Act, 1935, in the manner hereinafter appearing, it is hereby enacted as follows :—

Short title.

1. This Act may be called the Punjab State Aid to Industries (Amendment) Act, 1939.

Amendment of section 2 of the Punjab Act V of 1935.

2. (*1*) After clause (*5*) of section 2 of the Punjab State Aid to Industries Act, 1935 (hereinafter referred to as the said Act) the following new clauses shall be inserted, namely :—

"(*6*) 'cottage industry' means any industry carried on by a worker in his home.

(*7*) 'village industry' means any industry which forms the normal occupation, whether whole-time or part-time, of any class of the rural population of the Province."

(*2*) The existing clauses (*6*) and (*7*) shall be renumbered as clauses (*8*) and (*9*), respectively.

Amendment of section 17 of the Punjab Act V of 1935.

3. For clause (*c*) of section 17 of the said Act, the following clause shall be substituted, namely :—

"(*c*) The payment of a subsidy, in the case of a cottage industry *or village industry* for any purpose ; and in the case of any other industry for the conduct of research or the purchase of machinery".

4. *In sub-section (2) of section 24 of the said Act—*

(*a*) *after the words " legal representative" the words " joint owner co-parceners " shall be inserted ;*

"or assigns", a semi-colon shall be substituted for the full-stop, and the following words shall be added thereafter, namely :—

"nor shall any right, principle or rule arising from or under the personal or customary law applicable to the said persons or any of them, nor anything contained in the Punjab Alienation of Land Act, 1900, affect the validity or effectiveness of a mortgage or declaration executed or notified under this Act, or the procedure therein provided for enforcement thereof."

Substitution of a new section for section 32 of the Punjab Act V of 1935.

6. For section 32 of the said Act, the following section shall be substituted, namely :—

Subsidies.

"32. A subsidy to a cottage industry for any purpose and a subsidy to any other industry for the conduct of research or for purchase of machinery may be granted by the Provincial Government on such conditions as may be prescribed in this behalf."

(*b*) *after the words "or assigns" the following shall be added, namely :—*

"nor shall any right, principle or rule arising from or under the personal or customary law applicable to the said persons or any of them, nor anything contained in the Punjab Alienation of Land Act, 1900, affect the validity or effectiveness of a mortgage executed or of a declaration published under this Act, or the procedure therein provided for enforcement thereof."

Substitution of a new section for section 32 of the Punjab Act V of 1935.

5. For section 32 of the said Act, the following section shall be substituted, namely :—

Subsidies

"32. A subsidy to a cottage industry for any purpose and a subsidy to any other industry for the conduct of research or for purchase of machinery may be granted by the Provincial Government on such conditions as may be prescribed in this behalf."

A. N. BHANDARI,
Deputy Secretary to Government, Punjab,
Legislative Department.

LAHORE :
6th January, 1940.

ABNASHA SINGH,
Secretary, Punjab Legislative Assembly.

2098 CS—699—18-1-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette,

Punjab.

Published by Authority.

LAHORE, FRIDAY, FEBRUARY 16, 1940.

PART V.

PUNJAB LEGISLATIVE ASSEMBLY.

NOTIFICATION.

The 8th February, 1940.

No. 26.—The following Report of the Select Committee on the Punjab Relief of Indebtedness (Amendment) Bill, as presented to the Punjab Legislative Assembly on the 8th February, 1940, is published under Rule 95 (1) of the Punjab Legislative Assembly Rules.

ABNASHA SINGH,

Secretary, Punjab Legislative Assembly.

UGP

Report of the Select Committee on the Punjab Relief of Indebtedness (Amendment) Bill.

THE Select Committee on the Punjab Relief of Indebtedness (Amendment) Bill sat under the Chairmanship of the Hon'ble the Premier on the 13th and 15th January, 1940.

The following list gives the names of the members of the Select Committee who attended one or both of the meetings :—

1. The Hon'ble the Premier,
2. The Hon'ble Minister for Development,
3. The Advocate-General,
4. Mir MAQBOOL MAHMOOD,
5. Mr. K. L. GAUBA,
6. Rai Bahadur MUKAND LAL Puri,
7. Sufi ABDUL HAMID KHAN,
8. Chaudhri AHMAD YAR KHAN,
9. Chaudhri ABDUL RAHIM (Gurdaspur),
10. Lala BHAGAT RAM Choda,
11. Master KABUL SINGH, and
12. Captain Sodhi HARNAM SINGH.

The Committee make the following recommendations :—

1. After clause 1 of the Punjab Relief of Indebtedness (Amendment Bill, the following clause should be inserted, namely :—

"2. In section 2 of the Punjab Relief of Indebtedness Act, 1934 (hereinafter referred to as the said Act),—

Amendment of section 2 of Act VII of 1934.

(*a*) clauses (1) and (2) shall be re-numbered as clauses (2) and (3) of section 2 ; and

(*b*) after the word " context " the following clause shall be inserted, namely :—

" (1) " Court " or " Civil Court " includes a Court of insolvency, a receiver appointed under the Provincial Insolvency Act, 1920, and an arbitrator appointed with the consent of the parties or by an order of a Court. "

2. The existing clause 2 of the said Bill should be re-numbered as clause 3, and for the clause so re-numbered the following clause should be substituted, namely :—

" 3. In section 5 of the said Act, for clause (*iv*), the following clause shall be substituted, namely :—

Amendment of section 5 of Act VII of 1934.

" (*iv*) to subsection (2) the following clause shall be deemed to be added, namely :—

" (*e*) The Court shall deem interest to be excessive if it exceeds seven and a half per centum per annum simple interest or is more than two per centum over the bank rate, whichever is higher at the time of taking the loan, in the case of secured loans, or twelve and a half per centum per annum simple interest in the case of unsecured loans : Provided that the Court shall not deem interest in excess of the above rates to

be excessive if the loan has been advanced by the Imperial Bank of India or any bank included in the Second Schedule to the Reserve Bank of India Act, 1934, or any banking company registered under the Indian Companies Act, 1913, prior to the first day of April, 1937, or any co-operative society registered under the Co-operative Societies Act, 1912."

3. The existing clause 3 of the said Bill should be re-numbered as clause 4, and for the clause so re-numbered the following clause should be substituted, namely :—

"4. In section 7 of the said Act,—

Amendment of section 7 of Act VII of 1934.

(a) in subsection (1),

(i) after the word "includes" the words "all usufructuary mortgages and" shall be inserted ;

(ii) for the words "or the law relating to companies for the time being in force," the following shall be substituted, namely :—

"prior to the first day of April, 1937, or any bank included in the Second Schedule to the Reserve Bank of India Act, 1934, other than debts transferred to such societies, banks or banking companies during the pendency of an application under section 9 in which such debts could be taken into consideration for the purposes of this Act, or debts transferred to such societies, banks or banking companies on or after the 2nd day of September, 1938, if in the opinion of the board such transfer was effected with a view to avoid the operation of this Act ;"

(b) in subsection (2),—

in sub-clause (ii),—

(i) after the word "agriculture" the word "or" shall be added ;

(ii) after the words "agriculture or" the following sub-clause shall be inserted, namely :—

"(c) whose total assets do not exceed five thousand rupees" ;

(iii) in explanation (i), after the word "Naval" the words "or Air" shall be inserted.

4. The existing clause 4 of the said Bill should be re-numbered as clause 5, and for the clause so re-numbered the following clause should be substituted, namely :—

"5. In section 13 of the said Act—

(a) in sub-section (1), in the proviso,—

Amendment of section 13 of Act VII of 1934.

(i) after the word "direction" the words, brackets and figures "or to produce the documents required under subsection (1) of section 14" shall be inserted ;

(ii) after the word "him" the words "or for the production of such documents" shall be added ;

(b) for subsection (2), the following subsection shall be substituted, namely :—

"(2) Every debt owed to a single creditor of which no such statement has been submitted to the board in compliance with the provisions of subsection (1) shall be deemed to be duly discharged for all purposes and all occasions against such creditor ; and every debt owed to two or more creditors

jointly, of which such a statement or statements signed by all such creditors or their recognised agents has or have not been so submitted, shall be deemed to be so discharged against such creditors as have failed to submit the said statement or statements, but only to the extent of their respective shares in the said debt :

Provided that no such debts shall be deemed to be discharged against any creditors whose names have not been included in the application made under section 9.

(3) If the creditor or any of the joint creditors fails without sufficient cause to be present in person or by his recognised agent or legal practitioner in accordance with the provisions of section 24 at any of the hearings fixed by the board, or fails to produce full particulars and documents as required under subsection (1) of section 14, the debt due to him or to the joint creditors, as the case may be, shall be deemed for all purposes and all occasions to have been fully discharged.

(4) If any creditor proves to the satisfaction of the board, or, if no board is vested with jurisdiction by the Provincial Government, to the satisfaction of a civil court, that the notice was not served on him and that he had no knowledge of its publication or that he was unavoidably absent at any of the hearings fixed by the board, the board or the court, as the case may be, may revive that debt."

5. The existing clause 5 of the said Bill should be re-numbered as clause 6, and for the clause so re-numbered the following clause should be substituted, namely :—

"6. After section 15 of the said Act the following section shall be inserted, namely :—

Insertion of new section 15-A in Act VII of 1934.

"15-A. (1) If a creditor or debtor, as the case may be, challenges the genuineness or enforceability of any claim included in an application, the board shall adjudicate upon the issue.

(2) Any person aggrieved by a decision of the board under subsection (1) may appeal therefrom to the Collector or such other officer not below the rank of a Subordinate Judge of the first class or an Assistant Collector of the first grade as the Provincial Government may appoint in this behalf.

(3) An order passed under subsection (2) shall be final and shall not be called into question by any court.

(4) Notwithstanding anything hereinbefore contained, no appeal or application for revision shall lie against a decision of the board under subsection (1) unless the aggregate value of the items in regard to which the appeal is preferred exceeds five hundred rupees".

6. After clause 6 of the said Bill as re-numbered the following new clause shall be inserted, namely :—

"7. To section 17 of the said Act, the following subsection shall be added, namely :—

Amendment of section 17 of Act VII of 1934.

"(3) Notwithstanding anything contained in the Indian Registration Act, 1908, or in the rules made thereunder an agreement made under subsection (1) shall not be liable to registration."

7. The existing clause 6 of the said Bill should be re-numbered as clause 8, and for the clause so re-numbered the following clause should be substituted, namely :—

8. In section 20 of the said Act—

Amendment of section 20 of Act VII of 1934.

(a) In subsection (1) the proviso shall be omitted ;

(b) In subsection (2)—

(i) after the word " sues " the words " or takes out execution proceedings " shall be inserted ;

(ii) after the word " suit," the words " or proceedings " shall be inserted ;

(iii) for the word " six " the word " four " shall be substituted ;

(c) After subsection (3), the following subsection shall be added namely :—

" (4) Where after the date of an agreement made in accordance with section 17 or of certification any unsecured creditor applies for the execution of a decree in respect of which a certificate has been granted under sub section (1), the said decree notwithstanding anything contained in the Code of Civil Procedure, 1908, shall not be executed until six months after the expiry of the period fixed in the agreement authenticated under sub section (1) of section 17."

8. The existing clause 7 of the said Bill should be re-numbered as clause 9, and for the clause so re-numbered the following clause should be substituted, namely :—

" 9. In section 21 of the said Act—

Amendment of section 21 of Act VII of 1934.

(a) after the figures " 21 " the words " save as otherwise provided in this Act " shall be inserted ;

(b) in clause (a)—

(i) after the word " suit " the words " or appeal or application for revision " shall be inserted ;

(ii) in sub-clause (iii), for the words " subsection (2) of section 13 " the words " the provisions of this Act " shall be substituted ;

(c) after clause (b) the following clause shall be added, namely :—

" (c) any suit for a declaration, or any suit or application for injunction, affecting any proceedings under this Act before a board ".

9. After clause 9 of the said Bill as re-numbered the following clause should be inserted, namely :—

" 10. In section 22 of the said Act, after the figures " 22 ", the following words shall be inserted, namely :—

Amendment of section 22 of Act VII of 1934.

" Save as otherwise expressly provided in this Act ".

10. After clause 10 of the said Bill as re-numbered the following clause should be inserted, namely :—

" 11. In section 24 of the said Act—

Amendment of section 24 of Act VII of 1934.

(a) the words " with the permission of the board " shall be omitted ;

(*b*) after the words "writing or" the words "with the permission of the board" shall be inserted.

11. The existing clause 8 of the said Bill should be re-numbered as clause 12, and for the clause so re-numbered the following clause should be substituted, namely :—

"12. Section 25 of the said Act shall be re-numbered as subsection (*1*) of section 25, and to the section so re-numbered, the following subsection shall be added, namely :—

Amendment of section 25 of Act VII of 1934.

"(2) When any execution proceeding pending before a civil court is suspended under subsection (*1*), and any animal has been attached and made over to a suparddar in connection with such proceeding, the judgment-debtor shall be entitled to the return of such animal but shall not be competent to sell or in any way part with the ownership of any animal so attached during the suspension of such proceedings ; and if the judgment-debtor has been committed to a civil prison in connection with such proceedings he shall be released forthwith."

12. After clause 12 of the said Bill as re-numbered the following clause should be inserted, namely :—

"13. In section 28 of the said Act, in subsection (*1*), after clause (*e*), the following clause shall be inserted, namely :—

Amendment of section 28 of Act VII of 1934.

"(*ee*) prescribing the particulars of debts under subsection (*1*) of section 14".

13. The existing clause 9 of the said Bill should be re-numbered as clause 14, and for the clause so re-numbered the following clause should be substituted, namely :—

"14. In section 30 of the said Act, for subsection (*2*), the following subsections shall be substituted, namely :—

Amendment of section 30 of Act VII of 1934.

"(2) No court shall pass a decree or give effect to an award in respect of a debt as defined in section 7 for a larger sum than twice the amount of the sum found by the court to have been actually advanced, less any amount already received by a creditor in excess of the amount due to him under clause (*e*) of subsection (*2*) of section 3 of the Usurious Loans Act, 1918.

(3) Where in any proceeding concluded on or after the 15th day of October, 1939, any decree has been passed against a debtor or in respect of a debt as defined in section 7, which is not in conformity with subsection (*2*) such decree shall be voidable at the option of the debtor on whose application made within six months from the commencement of this Act the court may set aside the decree, re-open the transaction and pass such order as may bring the subsequent decree into conformity with the provisions of this section.

(4) Nothing in this section shall be deemed to entitle any person to claim a refund of any sum already paid except by adjustment under subsection (2)".

14. The existing clause 10 of the said Bill should be re-numbered as clause 15, and for the clause so re-numbered the following should be substituted, namely :—

"15. For section 35 of the said Act the following section shall be substituted, namely :—

Amendment of section 35 of Act VII of 1934.

"35. In section 60 of the Code of Civil Procedure, 1908—

Amendment of Section 60 of the Code of Civil Procedure, 1908.

(a) in subsection (1)—

(i) in clause (c) for the words "occupied by him" the following words shall be deemed to be substituted, namely :—

"not proved by the decreeholder to have been let out on rent or lent to persons other than his father, mother, wife, son, daughter, daughter-in-law, brother, sister or other dependants or left vacant for a period of a year or more ;"

(ii) after clause (c) the following clauses shall be deemed to be inserted, namely :—

"(cc) Milch animals, whether in milk or in calf, carts, and open spaces or enclosures belonging to an agriculturist and required for use in case of need for tying cattle, parking carts, or stacking fodder or manure ;

(ccc) one main residential house and other buildings attached to it (with the material and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to a judgment-debtor other than an agriculturist and occupied by him :

Provided that the protection afforded by this subsection shall not extend to property which has been specifically mortgaged" ;

(b) after subsection (2) the following sub-sections shall be deemed to be inserted, namely:—

"(3) For the purposes of this section the word "agriculturist" shall include every person whether as owner, tenant, partner or agricultural labourer who depends for his livelihood mainly on income from agricultural land as defined in the Alienation of Land Act, 1900.

(4) Every member of a tribe notified as agricultural under the Punjab Alienation of Land Act, 1900, and every member of a scheduled caste shall be presumed to be an agriculturist until the contrary is proved.

(5) No order for attachment shall be made unless the court is satisfied that the property sought to be attached is not exempt from attachment or sale."

15. The existing clause 11 of the said Bill should be renumbered as clause 16, and for the clause so re-numbered the following should be substituted, namely :—

"16. In section 37 of the said Act—

(a) after the word "made" the words "by the creditor or at his instance" shall be inserted ;

Amendment of section 37 of Act VII of 1934.

(b) for the words "may at its discretion disallow the whole or any part of the sum claimed by the plaintiff" the following shall be substituted, namely :—

"shall disallow the whole claim with costs, unless the creditor satisfies the court that the wrong entry was accidental or was the result of a *bona fide* mistake."

16. The existing clause 12 of the said Bill should be re-numbered as clause 17, and in the clause so re-numbered after the word "loan" where it occurs for the first time the word "dishonestly" should be inserted.

17. The Select Committee are of the opinion that the Bill has not been so altered as to require re-publication. The Bill was originally published in the *Gazette, Extraordinary*, on the 7th October, 1939.

18. The Select Committee request the Hon'ble Minister for Development to issue suitable instructions to the district authorities to satisfy themselves that creditors or debtors are not summoned by Conciliation Boards to places other than the Headquarters or to places beyond five mlies from the villages in which the parties reside.

SIKANDER HYAT-KHAN.
MUHAMMAD QASIM.
CHHOTU RAM.
ABDUL RAHIM (SHAKARGARH).
ABDUL HAMID KHAN.
SUMER SINGH.
AHMEDYAR KHAN.
MAQBOOL MAHMOOD.
PREM SINGH.
MOHAMMAD AMIN,
FAIZ MUHAMMAD KHAN.
M. SLEEM.
*HARNAM SINGH SODHI.
*MUNI LAL KALIA.
*BHAGAT RAM CHODA.
*HARI LAL MUNSHI
*KABUL SINGH.
*MUKAND LAL PURI.
} Subject to minutes of dissent :—Appended.

NOTE.—Copies of the Reports were sent to all the members of the Select Committee with a request that these may be returned signed with minute of dissent, if any, before the 5th February, 1940, the date fixed under Rule 93 (5) of the Punjab Legislative Assembly Rules. The following members have not returned so far the copies of the Reports with their signatures :—

Mr. K. L. Gauba, and
Sardar Uttam Singh Duggal,

Hence their signatures could not be appended to the Report.

SIKANDER HAYAT-KHAN,
Chairman.

MINUTES OF DISSENT.

I.

Economic depression started in 1929 and the prices of all the agricultural produce fell down to a very great extent, and it became impossible for any zamindar to pay his liabilities or even interest to his money-lender, and the money-lender not finding much prospects to recover his dues from the zamindars, began to file suits, and to get their money recovered through the assistance of the Courts. There was a hue and cry by the zamindars, when they had not enough for their livelihood or to pay Government dues, how possibly they could pay any thing to their creditors, but their creditors did not like to wait for the better days of the zamindars, they began to recover their dues with the assistance of the courts. The Government did not do much, only brought out a law of money-lending in the Punjab in 1930, which was to regulate the account of money-lending, but this did not prove much useful for the zamindars. In 1934 another measure was brought which was due to the efforts of Rao Bahadur Sir Chhotu Ram, the name of this Act was "The Punjab Relief of Indebtedness Act (VII)", some relief was given by this Act, but the relief given was very little, and the zamindars did not derive much benefit out of this Act. In 1935 another measure was brought. It was named as "The Punjab Debtors' Protection Act, 1936, but this measure was also inadequate to protect the poor zamindars. Prices of their agricultural produce remained very low, there were very little rains, their money-lenders were out to realize their absorbent dues, and the courts according to the law in force could not do much to protect a zamindar. Our present Government came into power in 1937, and since then tried to pass some laws for the benefit of the zamindars, and to afford certain protections, and Debt Conciliation Boards were appointed in every District, but that even did not assist the zamindars much. The work of the Debt Conciliation Boards is very limited, they have taken one Tahsil in every District, but no provisions have been made for the rest of the Tahsils, for the present about 29 Tahsils are deriving benefit of these Boards and the rest of 120 Tahsils are without any such Boards, and the zamindars of those Tahsils are every day becoming victims of their money lenders. Now a zamindar is a pennyless fellow, there is no silver or gold with their women folk, he cannot afford to provide any clothing for himself or for the members of his family, he cannot provide bedding for himslf or for his members of his family, he cannot provide to bring medicines for any one who falls ill in his family, he cannot afford to give education to his children, his children are not provided with milk or even "lussee", he cannot afford to buy a good pair of bullocks for the purpose of cultivation, he cannot purchase good seeds for his lands, and now this Bill has been brought to amend the Punjab Relief of Indebtedness Act, 1934, and to bring more relief to a zamindar who has not got much for himself.

The Bill as amended by the Select Committee is a good measure, and I hope this will bring some relief to the poor zamindars, but I wish we could give much more relief than what this Bill provides for, and we should do our best to save the Zamindars of this Province who have sent us in the Punjab Legislative Assembly to represent them. It is a great credit to the Zamindars that they have remained patient all the time, and forbore all these difficulties, and tolerated the harsh and unkind treatment and words of their money-lenders. I propose the following to be added in this Bill :—

1. (*a*) There should be no interest charge for all transactions effected prior to 1935.

(*b*) Banks and Banking Companies should be given no exemptions.

Explanation.—Total number of Landowners in the Punjab is 3,506,400, and the number of those who own land less than 5 acres is 2,053,800 that is 58·3 per cent. of the total number of landowners. The number of those landowners who possess 25 acres or more land is 289,600. Number of those who pay land revenue less than Rs. 5 per year and their income is Rs. 15 per year is 1,800,000, number of those who pay land revenue

between Rs. 10 and Rs. 5 and their annual income is less than Rs. 30 is 518,000, number of those who pay land revenue between Rs. 15 and Rs. 10 and their income (annual) is less than Rs. 45 is 269,000, the number of those who pay Land Revenue between Rs. 20 and Rs. 15 and their annual income is less than Rs. 60 is 158,000, the number of those who pay land revenue between Rs. 25 and Rs. 20 and their annual income is less than Rs. 75 is 103,000, the number of those who pay land revenue between Rs. 250 and Rs. 25 and their income is less than Rs. 750 per year is 347,307 and the number of those who pay land revenue more than Rs. 253 is only 8,607.

Total number of Landowners as above stated is 3,506,400, and the number of those who pay land revenue less than Rs. 25 and their income (annual) is less than Rs. 75 is 2,848,000. These facts and figures will show that Punjab is a Province of peasant zamindars, who are very poor, and have got very meagre income, beside them there are agricultural labourers, and *kamins*, whose lot is even worse than the peasant zamindars, if we enact a law, we do it for these poor fellows and it is our duty to bring these zamindars out of their difficulties. Proper measure for us was to totally wipe out their debts, if that is not possible for us to do, then at least we should disallow the interest of those loans which were advanced before 1935.

In Bulgaria an Act was passed in April, 1932, according to which all debts not exceeding 200,000 levas were reduced by 50 per cent. In Denmark 35 per cent. of the loans was paid for full settlement of the debt accounts. In East Prussia interests were altogether remitted, and in many cases principals were also reduced by 50 per cent., in Rumania debts were reduced by 50 per cent. and the payment was allowed by instalments. Concessions granted by our Government to the Zamindars of the Punjab who form the backbone of the country, and who pay 90 per cent. of the total revenue to the Punjab Government, are absolutely nothing when compared with the concessions granted by the other countries, to their Zamindars. It is our duty to be more generous to our Zamindars, and at least we should free them of all the interests.

We have already decided that these measures will affect only the Zamindars and not the traders, then why we should exempt all the banks, and banking companies, after all we should not allow them to suck out the blood of the zamindars, we should be fair to all, and to do justice.

2. In the Restitution of Land Mortgage Act we have accepted the principle of Damdupat, and now according to the suggestion made by the Select Committee, this principle is to be accepted for all cases in which decrees are to be passed or have been passed after the 15th October, 1939, I do not agree with this principle and I suggest the following :—

"The principle of Damdupat to be accepted for all money cases, and even this should have effect on the executions, no decreeholder should be entitled to recover more than double the amount originally lent, and no court should get any money realised more than double the amount originally lent including all the past payment in that account."

When we apply this principle for the mortgages effected prior to 1901, and to all cases being decreed after the 15th of October, I do not see any sense or object that why the application of this principle should be denied to those against whom decrees were passed prior to 15th October, 1939, and those are still unrealised. There are some cases where Rs. 1,000 was originally lent, but he obtained a decree of Rs. 4,000 why such cases should not be touched to bring to justice all the parties. We should allow such judgment-debtors to put in applications in the concerned courts for the re-opening of the decrees, so that the courts could award amended decrees following the principle of Damdupat.

In this Bill we have debarred all courts from passing a decree more than double the amount originally lent by the money-lender, but no right has been given to any debtor to put in an application to prove

that he had paid double the amount or more than double the amount to his creditor, and therefore he should be discharged of the liability. A creditor who advanced money on the security of a land, and the land is mortgaged with possession with him, there is no necessity for him to go to any court. In this case the creditor might have realised 10 or 15 times the amount originally lent, it is a sheer injustice not to make any provision for the debtor to get redeemed that property, therefore I propose that the following principle may be adopted in this case :—

" A debtor will be entitled to put in an application in a Civil Court to get himself declared fully discharged of a debt of which he has paid double or more than double the amount originally lent.

NOTE.—An agriculturist who has mortgaged his land with possession with his creditor can also come forth to prove that his creditor has recovered double the amount originally lent to him by way of the produce of the land, and therefore nothing more was due to his creditor and that his mortgaged land to be released of the liability. "

If this measure is accepted by the Government, then this will go a long way to reduce the misery of the Zamindars, we have got two kinds of Banias, one is a Hindu Bania, and the other is a Jat Bania, and the latter does not advance money on pronotes or bonds, but they do it on mortgages with possessions. A zamindar who is in a need of Rs. 100 to purchase a bullock and some seeds to cultivate his lands, will go to a Jat Bania (as a Hindu Bania would not lend money in these days)* to get Rs. 100, for this money he will either purchase or mortgage with possession 2 or 3 acres of his land and the other condition which is generally is that the mortgaged land is not to be released within next 5 or 6 years. A zamindar has no option but to accept these arbitrary terms, otherwise he cannot cultivate his land, and will have to starve himself. This land which has been mortgaged might be able to bring the Jat Bania from Rs. 30 to Rs. 40 per annum. In 6 years time this creditor is bound to realize over Rs. 200 and still the principal stands to be realized, and if that land is not released for 20 years, then just imagine, the amount this creditor is to realize in that period, it will not be less than 7 times of the amount originally lent. I mention here a case of my own tenant. His name is Budh Singh and lives in village Ferozeshah, he and his brother used to cultivate my lands in village Sultankhanwala, he began to lend out some of his savings by way of taking lands on mortgage, and gradually he increased his business, and when he got 20 or 30 acres of land mortgaged with him, he left the cultivation of my land and began to cultivate the land which was mortgaged with him and began to earn more money, now he possesses two to three hundred acres of land, and he has a capital over a lac of rupees he made himself a wealthy man only in last 20 years If we want to save a Zamindar then we must protect him fully, and should bring him out of the clutches of these Jat Banias, we should not have any sympathies with these Jat Banias because that they are Jats, I consider them even worst than

*The figures will show that Jat Banias are very active and the mortgage lands debt is increasing with great strides.

From the Punjab Banking Enquiry Committee report :—

For the ten years ending	Net increase in mortgage debt.
	Crores.
1899 ..	9·95
1909 ..	5·06
1919 ..	10·42
1931 ..	34·22
1936 ..	51·04

Beside this a lot of lands were sold and the following are the figures :—

Quinquennium ending with	Sale of land price in rupees.
	Lacs.
1901 ..	132
1906 ..	107
1911 ..	138
1916 ..	232
1921 ..	325
1926 ..	508
1931 ..	541
1935 ..	517

(in the years between 1921-22 and 1930-31, over 608,000 sales took place, involving the transfer 1,325,000 acres of cultivated land.

Hindu Banias. We have fixed the rate of interest, but how is this going to effect in a transaction of a mortgage with possession, this matter will not go in a Court of Law, as the money-lender has no reason to go, because the land is in his possession, and he is taking away the produce for himself; the debtor cannot go into a court of law as there is no provision for him to get a declaration from a court that he has fully discharged of his debt. The above is enough to show that unless we make this provision for a debtor, there is practically no use of lowering the rate of interest or applying the principle of Damdupat. If no such provision is made then we will be giving money-lending monoply to Jat Banias (from Jat I mean Agriculturist).

3. According to Section 34 of Punjab Relief of Indebtedness Act, 1934, no court can issue a warrant of arrest against any judgment-debtor unless a decreeholder proves to the satisfaction of the Court that the judgment-debtor has, without just cause, contumaciously refused to pay the amount of the decree, in whole or in part, within his capacity to make payments. This section is misused in many ways, a Decree-holder applies to the court for warrant of arrest, and the court concerned issues a notice for the judgment-debtor, the decree-holder takes that notice to the judgment-debtor, and asks him, either to make payment otherwise he would get him arrested; this terrifies the poor man, he sells his belongings, even his milch animals, bullocks of his plough, and the grain which he has kept for his use and also as seed for his lands, and pays the amount to his decreeholder, but later on, he cannot find bullocks to draw his plough, and no seeds for his lands, and no grain to eat, this miserable fellow is then seen starving, I think every one should feel for him. In another case, a decreeholder manages to get a report on the notice that the judgment-debtor refuses to be served, and obtains a warrant of arrest against him, when he is arrested, or is about to be arrested, he sells his every belongings to get himself released, and later on he starves himself. These poor Zamindars are unable to understand that how they can save themselves from imprisonment, and if any one understands it, he cannot meet with the expenses of litigation, when hardly he has any thing to live upon. I suggest that the issue of warrant of arrest should be absolutely abolished, this method has been abolished *in toto* in most of the civilized countries of the world. Very minor remnants, in exceptional circumstances, are to be found in some of the rest. In Punjab, however, this relic of barbarism still persists, and now when the power is in the hands of Zamindars, we should abolish this Civil imprisonment altogether, and to save the poor Zamindars from distress and misery. A money-lender is at liberty to attach any attachable property, and get it sold and recover its money, but there is no reason to privilege him to get his debtor arrested to force out money. Such harsh and cruel methods of realising money have forced the Zamindars even to sell their daughters to get money for the payment of their loans. I think it is most essential to abolish this Civil imprisonment, and we should not delay this matter any longer.

I request the Government to reconsider my suggestions in the light of the explanation given by me, and to make the present Bill a suitable measure to give proper relief to the poor Zamindars who have sent us here to represent them, their views and their needs.

SODHI HARNAM SINGH.

II.

The amending Bill does not much improve the position of the debtor. The piece-meal debt legislation passed by the Provincial Legislature during the last decade has only helped some classes and interests at the cost of others. The debtor is entitled to a greater protection than those covered by the Punjab Descent Jagirs Act, the Punjab Courts of Wards Act, the Kalra Impartible Estate Act or other local or special enactments. Experience has shown that the Alienation of Land Act could not achieve the desired effect. It is dangerous to prophesy the efficacy of recent agrarain measures, if debt relief legislation is not materially overhauled and the poor debtor irrespective of class, creed or occupation helped and kept outside the clutches of his creditor, individual or incorporated.

The Bill as introduced in the Assembly has undergone material changes in principle and provisions and should, therefore, be republished and circulated for eliciting public opinion. Many new clauses have been added.

The Amendment of Section 2, Civil Court.

The addition of the term "Civil Court" to the interpretation clause and the additional meaning intended to be given to that term is not only unnecessary but otherwise open to several objections. An insolvency court is a civil court as defined in section 5 of the Provincial Insolvency Act. The term "Civil Court" is not defined anywhere and its incomplete definition in an amending Bill will introduce complications. Civil courts have definite powers and are guided by rules of procedure and evidence. Do the Government propose to invest the receivers appointed under the Provincial Insolvency or arbitrators appointed with the consent of parties or by the court with the same powers as regular civil courts. Such agencies are liable to be abused to the detriment of the debtor. Under the law as it exists at present the receiver and the arbitrator are subordinate to the courts respectively appointing them and the award of the latter is enforceable only through court. Why should the door of compromise through arbitration be closed?

The substituted clause has been modified in the following manner :—

Amendment of section 5.

(a) The rate of simple interest has been reduced to 7½ per cent or more than 2 per cent over the bank rate whichever is higher instead of 12 per cent in case of secured loans and 12½ per cent instead of 18¾ per cent in case of unsecured loans.

(b) Compound interest has been disallowed.

(c) (1) Scheduled Banks and (2) Co-operative Societies registered under the Co-operative Societies Act, 1912, have been added to the exemptions already enjoyed by the Imperial Bank of India.

(d) The other material change has been made in case of banking companies. Under the amending Bill only these companies will be exempted which are registered under the Indian Companies Act, 1913, prior to 1st April, 1937, while those registered either under any law relating to companies for the time being in force in British India, if registered after the 1st April, 1937, will not be so treated.

If the aim and object of the amending clause is to help the debtor, why such invidious distinction between his creditors. Money-lender is a money-lender in whatever garb he appears. Why should the Imperial Bank of India, the Scheduled Banks, the Co-operative Societies or any other

concerns, whether registered under the Companies Act, 1913, or any other law relating to companies, be exempted. This will not in any way relieve the debtor, who requires protection under the present circumstances. We are strongly of opinion that the proviso to the clause should be deleted.

There are two more objections to the clause as amended. The Bill for the first time creates a distinction between a bank and a bank, joint stock companies and banking will be hampered thereby and their growth retarded. It is, therefore, necessary that the words " after April, 1937 " should be omitted.

The clause so amended should not have retrospective effect as it will affect existing contractual obligations and might result in collapse of several money-lending concerns which themselves borrowed at such rates, which under the amended law, will not suit them.

We are opposed to extending the term " debt " as defined in section 7 to " usufructuary mortgage ". The term has two distinct meanings, one under the Transfer of Property Act and other under the Land Alienation Act. The latter does not require any improvement. In cases relating to usufructuary mortgages under the Land Alienation Act the land has to revert to the owner after the lapse of certain number of years to the owner, free from all encumbrances. The Deputy Commissioner can cancel or modify such mortgages and, therefore, should not be included in the list of debts, which have to be dealt with by the Conciliation Board. It is not clear to which of them the present amending Bill will. It is against all principles of justice, equity and good conscience. The mortgagee takes possession of the property in lieu of interest and principal and it is not necessary throughout the whole period of mortgage that he might gain. There are years of depression then. He improves the land or property to have the maximum yield during the fixed period. It is impracticable, nay impossible to work out the rate of interest in most of these cases. There will be no impetus for the mortgagee to improve.

As regards amendment (22) in subsection (1) we are opposed to it for the reasons given above. We are rather of opinion that all liabilities of a debtor whether due to any individual or company should be included.

The proviso should be retained.

Amendment 2 of section 20.

The amendments (*b*), (*i*) and (*c*) (*ii*) are superflous. The question of appeal or application for revision does not arise when the suit itself is held incompetent. As regards (*c*) in (*ii*) the term " any suit " in (*a*) at the beginning of the section is comprehensive enough to include the provisions now proposed to be incorporated.

Amendment of section 21.

Amendment of section 37.

The proposed amendment will be unfair. The section as at present worded is sufficient enough to meet ends of justice.

In clause (5), the onus should be on the judgment-debtor to come within that exemption. The definition of agriculturist should be modified so as to exclude big landlords not tilling land with their own hands. Only those tilling with their own hands and having economic holdings should be included.

As regards the amendment of section 60, C. P. C., we do not agree with the limit of Rs. 5,000.

MUNI LAL KALIA.

HARI LAL MUNSHI.

KABUL SINGH.

BHAGAT RAM CHODA.

III.

I. The Usurious Loans Act had been radically amended in the Punjab only recently and no further amendment was called for. To declare interest more than 7½ per cent per annum simple interest as usurious in the case of secured loans, as the present Bill proposes, is to ignore entirely the existing conditions of the money market. Although it is possible to obtain loans against the security of Government paper or bullion and readily marketable goods at cheap rates, the prevailing rate at which Indian banks even lend against the security of immoveable property like houses is nine per cent per annum. Therefore, if the rate of interest is to bear any relation to existing market conditions, it should not be reduced below a rate at which borrowers will find it difficult, if not impossible, to borrow. Further, there is no justification for giving a retrospective effect to this change in the substantive law. This will not result in any appreciable relief to the debtors but it will only lead to early realization of security with the necessary result of the transfer of security itself, to the creditors or other persons. Again it is anamolous that private individuals should be debarred from charging rates of interest which certain banks and co-operative societies are permitted to charge. The co-operative societies enjoy certain privileges with respect to realization of their loan, which are not available to other creditors whether individuals or even joint stock banks and there is no reason why in spite of this privilege, they should be given the privilege of charging higher rate of interest than individual creditors. The co-operative societies lend mostly, if not entirely, to agriculturists and there is no reason why those who lend to agriculturists should be allowed to charge interest at a rate higher than that permissible to creditors of other classes. The argument advanced in the Select Committee by some members that in the case of co-operative societies the creditors are also agriculturists themselves and therefore no harm would be done if the increased rate of interest is charged, is neither fair nor reasonable nor equitable.

The new amendment makes another change of a radical character. While the Act of 1934, and also the Bill as originally proposed, exempted all banking companies registered under the Indian Companies Act, 1913, from the operation of this section and gave the same exemption to them as it gave to Imperial Bank, Scheduled Bank and Co-operative Societies, the amendment made in the Select Committee takes away this privilege from all banking companies, which may be registered after 1st April, 1937. This will give a great set back to joint stock effort for which Punjab has shown great aptitude. In fact on one occasion Hon'ble the Premier remarked that he would like to see individual banking replaced by joint stock banking, whose accounts are liable to be audited by qualified accountants under a Statute. This alteration would defeat that object, besides hindering the growth of banks in this province which are so badly needed to develop industries and finance trade. I would suggest that the words in the old Act relating to this part be retained, or the words now added " prior to the 1st day of April, 1937 " be omitted. This should be done both in section 4 and section .

II. By adding Clause (*ii*) C to the definition of Debtor in Section 2 the definition of debtor has been unduly enlarged. Section 2, which defines "debtor" occurs in the Chapter dealing with Debt Conciliation Boards and was in the old Act confined to agriculturist or their dependants, *i.e.*, it included only persons, who earned their livelihood by agriculture, or who were village menials. By the addition of Clause (*ii*) C namely " or clause (*c*) whose total assests do not exceed five thousand rupees", the definition of ' Debtor " has been enlarged so as to include classes which were never intended to be brought within the jurisdiction of the Debt Conciliation Boards. The Debt Conciliation Boards have been appointed not only for the rural areas but for whole tehsils and their jurisdiction extends also to people living in towns and this addition to the definition of a " debtor " would extend the jurisdiction of these Boards to all debtors belonging to all classes and whether living in town or villages. In the Punjab, amongst people who do not own land, the number of persons whose total assets exceed five thousand rupees is very

limited and the effect of this provision would be to practically entrust the entire work of the Civil Courts to these Boards, which by another radical amendment in this Bill have now been transformed from their original conception of Boards of Conciliation to Boards of Adjudication. There is already a great outcry against the working of these Boards and it is a matter for serious thought, whether such an extension of their jurisdiction is justified by the experience of their past working. Further, most of the Boards have been recruited from amongst classes considered competent to deal with agricultural debt of rural population and it is not desirable to entrust them with dealings between creditors and borrowers belonging to urban areas. This provision was not in the original Bill nor was it proposed on the 1st day when the Select Committee considered all the provisions of the Bill and the new provision was added on the second day when the draft of the Select Committee was reviewed. A change of such a far-reaching character should not have been incorporated without collecting necessary data or inviting opinions. The clause, besides, is very vague. How is it possible for a Board or any person to determine whether a person's assets exceed rupees five thousand or not without a very elaborate enquiry. This enquiry would necessitate the making of an inventory of all the property of the applicant, land (proprietary, occupancy, mortgagee, Muqarirdari and other rights in land), houses (owned solely or jointly, and in some cases disputes as to whether a person owns only the materials or the site also), animals, ornaments, household furnitures, debts and other outstandings. Then the valuation of all the items of assets about which there is bound to be conflict of testimony, will present still greater difficulty. It is very doubtful if the members of the Conciliation Boards are competent and qualified to make these enquiries and if so whether it is desirable that they should be burdened with this work and their attention diverted from their main work of Conciliation and adjustments of debts.

It should be noted that the section contains a provision, that if any question arises whether a person is a debtor or not the decision of the Debt Conciliation Board shall be final. There is no appeal or revision against that order. Thus it will be possible for Debt Conciliation Boards to assume jurisdiction with respect to all debts in urban areas on the ground that the assets of the debtor (a matter on which in some cases two persons might honestly differ by a margin of several thousands) do not exceed rupees five thousands. In any case it will be open to any debtor in an urban area, howsoever well-to-do he may be, against whom a civil suit is filed or decree is being executed, to get a stay of these proceedings under section 25 of the Act by the simple expedient of putting in an application under section 9 before a Conciliation Board. A debtor, howsoever rich, might honestly consider his assets to be not worth more than rupees five thousand, and in any case there is no provision in the Act for punishing him or putting him to any penalty if he dishonestly values his property at less than rupees five thousand and puts in an application before the Conciliation Board. Thus unless the Government has decided to replace the machinery of civil courts permanently by the so-called Debt Conciliation Boards or to destory urban credit as it has already killed rural credit the definition of debtor should not be extended as proposed in section 2 (*ii*) C.

III. The usufructuary mortgages on which interest does not accumulate should not be included in the definition of debt under section 7 (*i*). In any case there is no justification for including the usufructuary mortgage under the Land Alienation Act, by which not only the interest but the entire principal is wiped out by the usufruct of a few years. In most cases they have been affected as a measure of private conciliation of debts and in some cases such a usufructuary mortgage may have been effected by a Debt Conciliation Board itself. Again the Deputy Commissioner under the Land Alienation Act has the power to examine these mortgages and to redeem them or to reduce their terms if justified by the circumstances. A debtor should not be permitted to upset these settlements by the simple expedient of subsequently borrowing from his friends. The Conciliation Board should not have power to set aside transfers, in which not only title has passed, but possession has also been delivered.

IV. Section 5 of the Bill, by the addition of sub-clause (3) to section 13 of the Indebtedness Relief Act lays down that the debt due to a creditor shall be deemed for all purposes and all occasions to have been fully discharged if he fails to be present at any of the hearings fixed by the Board or fails to produce full particulars and documents. Thus if a creditor, without sufficient cause of which the Boards are the final judges, fails to appear on one out of twenty hearings, fixed by the Board, his claim will be discharged, or if he does not produce one out of several documents, which may not be in his power to produce and of which again the final judges are the Board, his claim will be considered to be discharged. Complaints have been received that a debtor puts in an application and after notices have been served on the creditor, debtor does not appear. Creditors of whom there is usually a large number have to attend on every hearing while there is no corresponding duty on the debtor to appear. There is no corresponding provision in the Act that if a debtor does not appear his petition will be dismissed, or he will be penalised in any other manner. There is no doubt a provision in section 18 that if a debtor in the opinion of the Board fails to conduct his application with due diligence, the Board may dismiss the application. The Boards do not, however, dismiss the application even if he is absent on more than one occasion and they are bound to wipe out the debt of a creditor even if he is absent on one hearing. There is no necessity for compelling the attendance of all the creditors on all the hearings. Each creditor should be called only on the date on which his attendance is necessary. In any case there should be the same provision for the default of debtor and creditors and the enactment of this differential provision is a Statutory recognition of the unfair practice of several Boards, who are wiping out large claims on account of accidental absence of a creditor.

V. I wish to raise my protest against the transformation of these Boards from Boards of Conciliation to Boards of Adjudication. The Act of 1934 laid down in section 8 that the Local Government may for the purpose of amicable settlement between debtors and their creditors establish Debt Conciliation Boards. It was never intended that these Boards will act as courts in determining whether a debt is due or not. They were not given any powers of adjudication. Under this Act they have been given powers of adjudication of claims up to ten thousand rupees. Thus the Boards, who were primarily recruited for the purpose of affecting conciliation, will be called upon to adjudicate upon complicated claims and their decision will be final and thus they will have more powers than even the High Courts whose judgments in amounts involving Rs. 10,000 are subject to appeal to the Privy Council.

In this connection, note should be taken of another radical amendment which changes the entire nature of the Boards. This is the omission of the Proviso to section 20 of the Indebtedness Relief Act. Section 20 of the Indebtedness Relief Act runs as follows :—

> " Where during the hearing of any application made under section 9, any creditor refuses to agree to an amicable settlement, the Board may, if it is of opinion that the debtor has made such creditor a fair offer, which the creditor ought reasonably to accept, grant debtor a certificate, in such form as may be prescribed, in respect of the debts owed by him to such creditor."

Provided—that the Board shall not grant a certificate unless the Board is satisfied that the creditors to whom not less than forty per cent of the debtor's debts are owing have come to an amicable settlement with the debtors.

Thus under the present law the Conciliation Boards have the power to compel the creditors to accept a settlement only, if in their opinion, a fair offer has been made by the debtor, and they have no power to grant

a certificate unless creditors to whom not less than forty per cent of the debtor's debts are owing have accepted the settlement. By the proposed omission of the proviso, it will be open to a Conciliation Board to hold that a debt may be considered to have been discharged even if one pice out of the principal amount of Rs. 100 is paid, in spite of the capacity of the debtor to pay much more. The Boards are constituted so as to contain two representatives of debtors and one of creditors and the decisions of the majority are binding and final, without any right of appeal in this matter. In some districts, no representative of the creditor class has been selected and in all other districts the representatives of creditors, who have been selected, are subservient to their masters and have to fall in with the wishes of their colleagues, which in any case, they cannot influence, because, however reasonable their opinion, the finality of the decision of the majority makes it entirely useless for them to express an opinion. In Conciliation Boards formed in other provinces they take the test of "a fair offer" to be a concurrence by at least a majority of creditors. In the Punjab it was fixed at 40 per cent. By this proposed change, the concurrence of even one creditor is not necessary and the decision of the Board, however ridiculous and one sided, is binding. It appears that the Government originally themselves realised the unfair nature of the omission of the proviso, without substituting some other test to determine as to what should be regarded as "a fair offer" within the meaning of section 20 and circulated the proposal—that double the amount of the principal from the commencement of the account, deducting payments already made, should be considered to be "a fair offer". But the Government has dropped that proposal. The effect of the proposals of the Select Committee is that the Boards have been given power to adjudicate upon the claims, *i.e.*, to decide whether a debt is due or not and if so how much is due? It will now be open to them to hold that they should be considered to be discharged on payment of one pice for every hundred rupees. They need only decide by majority. There is no need to give the power of adjudication to these Boards in the interest of creditors to adjudicate upon any claims of collusive creditors because the proviso requiring the concurrence of 40 per cent. of creditors having been deleted there would be no necessity for any debtor to put forward fictitious and collusive debts.

The proposal to constitute Conciliation Boards was severely criticised during the last Council and the experience of their working, is to say the least, far from happy. Their jurisdiction is now proposed to be extended to non-agriculturists classes in urban areas and they are also being given powers of adjudication and also powers of executing those adjudications in any manner they like without regard to the wishes of the creditors. These powers coupled with further restrictions on the powers of the civil courts as laid down in the amendments to section 21 transforms them into veritable autocracies.

VI. The amendment proposed to section 30 of the Relief of Indebtedness Act proposes to apply the rule of Damdupat with retrospective effect. Further the creditors will be required to account for the interest received in excess of the rates of 7½ per cent., etc., which are being fixed by the present Bill. The decrees which have already been passed by the highest courts are also proposed to be set aside.

VII. The amendments proposed to section 60, Civil Procedure Code, are of a very radical character. In this province, the land belonging to a member of a notified agricultural tribe cannot be sold in execution of a decree and his cattle, animals, standing crops have been exempted under other enactments and by an amendment in the Relief of Indebtedness Act, 1934, one house belonging to an agriculturist was also exempted by an amendment to section 60 of the Civil Procedure Code. Therefore the only property of big zamindars which could be attached were houses situated in towns which are not used for agricultural purposes. The High Courts (including the Lahore High Court by its Full Bench decision reported as A. I. R. 1933, P. 388) hav

held that agriculturist within the meaning of section 60 means a small holder who tills the soil and cultivates it and not a large landed proprietor. With a view to benefit the big landlords the word "agriculturist" is now proposed to be defined differently from what it is interpreted to mean in an all-India enactment like the Civil Procedure Code in all the other provinces of India, and has been so interpreted by the Full Bench of the Lahore High Court. The effect of this amendment would be to exempt from attachment all the houses belonging to an agriculturist situated in urban areas. If a landlord has got three residential houses, *e.g.*, one at Lahore, other at Dalhousie and still another at Simla, none of them would be liable to attachment under the proposed amendment. This provision will only benefit a few big landlords against whom decrees are outstanding and which may possibly be realized by attachment of some of their urban property, but it would work to the great detriment of a large number of respectable members of a notified agricultural tribe, who on account of their reputed ownership of urban property are able to raise loans and obtain credits with individuals and joint stock banks and who would not be able to do so in future when the only security which was available to creditors is also exempted. But unfortunately this danger does not seem to be properly appreciated by the sponsors of this legislation. It was pointed out that a provision like this should not be passed merely to benefit a few big landlords, because there are not many agriculturists who own more than one house which is already exempt under the existing law, and there was no justification for this legislation which overrules a Full Bench decision of the High Court, merely to help big landlords, when the small holder and the tiller of the soil was amply protected. There was obviously no reply to this argument and therefore with a view to meet this objection, a suggestion was made to exempt also the main residential house of every non-agriculturist in the province from attachment. There was no such proposal in the original draft of the Bill. This amendment instead of being a boon to a trader as it is intended to be, will result in his ruin by destroying his credit, so necessary for his business. It is admitted on all hands that rural credit or the credit of an agriculturist in this province has been totally destroyed and I am afraid that this proposal will kill the credit of non-agriculturists also. The agriculturists own land and the restriction of their credit may or may not be good for them, but a non-agriculturist who has to carry on his trade and vocation, large or small, with the help of borrowed capital cannot afford to have his credit restricted. He will be deprived of the opportunity of earning his livelihood. He has no land to fall back upon. There has never been a demand by any non-agriculturists for such an amendment of law and there is no precedent for it in any other province of India or Native State. I strongly protest against the proposed amendment. There is no justification for affecting this change, without consulting the classes whom it professes to protect but whom it is calculated to ruin.

VIII. The amendment of section 37, making it obligatory on the courts to dismiss the whole claim with costs, irrespective of the merits of each individual case, is an instance of the vindictive spirit which pervades this kind of legislation. There is absolutely no evidence that the courts have even in a single case improperly exercised the discretion which was vested in them by section 37 of the Act.

IX. The Bill as it emerges out of the Select Committee has been radically altered, and is in several respects, an entirely new Bill. Thus it not only requires republication, but circulation for eliciting public opinion. The Select Committee has legislated about matters which were not only not in the draft of the present Bill, but which had been excluded from the Indebtedness Relief Act of 1937 also, *e. g., inter alia,* the extension of the jurisdiction of Conciliation Boards to the non-agriculturist debtors, the exemption of the property of non-agriculturists from attachment, and an entirely new rule relating to Damdupat, from that proposed in the draft Bill.

MUKAND LAL PURI.

ANNEXURE TO THE REPORT.

THE PUNJAB RELIEF OF INDEBTEDNESS (AMENDMENT) BILL.

(Bill as introduced in the Assembly on the 12th December, 1939.)

Preamble.

WHEREAS it is expedient to amend the Punjab Relief of Indebtedness Act, 1934, in the manner hereinafter appearing:

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Punjab Relief of Indebtedness (Amendment) Act, 19 .

Amendment of section 5 of Act VII of 1934.

2. For the present clause *(iv)* of section 5 the following clause shall be substituted:—

"*(iv)* To subsection (2) the following clause shall be added—

"(e) The Court shall deem interest to be excessive if it exceeds seven and a half per centum per annum simple interest or is more than two per centum over the bank rate, whichever is higher at the time of taking the loan, in the case of secured loans, or twelve and a half per centum per annum simple interest in the case of unsecured loans: Provided that the court shall not deem interest in excess of the above rates to be excessive if the loan has been advanced by the Imperial Bank of India or any banking company registered under the Indian Companies Act, 1913, or any law relating to companies for the time being in force in British India, or any co-operative society registered under the Co-operative Societies Act, 1912."

(Bill as amended by the Select Committee.)

[The amendments are shown in *italics*.]

Preamble.

WHEREAS it is expedient to amend the Punjab Relief of Indebtedness Act, 1934, in the manner hereinafter appearing:

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Punjab Relief of Indebtedness (Amendment) Act, 19 .

Amendment of section 2 of Act VII of 1934.

2. *In section 2 of the Punjab Relief of Indebtedness Act, 1934, hereinafter referred to as the said Act,—*

(a) clauses (1) and (2) shall be re-numbered as clauses (2) and (3) of section 2, and

(b) after the word "context," the following clause shall be inserted, namely:—

"(1) 'Court' or 'Civil Court' includes a Court of insolvency, a receiver appointed under the Provincial Insolvency Act, 1920, and an arbitrator appointed with the consent of the parties or by an order of a Court."

Amendment of section 5 of Act VII of 1934.

3. *In section 5 of the said Act,* for clause *(iv)*, the following clause shall be substituted, *namely*:—

"*(iv)* to subsection (2) the following clause shall be *deemed to be* added, *namely*:—

"(e) The Court shall deem interest to be excessive if it exceeds seven and a half per centum per annum simple interest or is more than two per centum over the bank rate, whichever is higher at the time of taking the loan, in the case of secured loans, or twelve and a half per centum per annum simple interest in the case of unsecured loans: Provided that the court shall not deem interest in excess of the above rates to be excessive if the loan has been advanced by the Imperial Bank of India *or any bank included in the Second Schedule to the Reserve Bank of India Act, 1934,* or any banking company registered under the Indian Companies Act, 1913, *prior to the first day of April, 1937,* or any co-operative society registered under the Co-operative Societies Act, 1912",

Amendment of section 7 of Act VII of 1934.

3. At the end of subsection (1) of section 7, after the words "in force in British India", the full stop shall be changed into a comma, and the following words shall thereafter be added :—

"other than debts transferred to such societies, banks or banking companies, during the pendency of any application concerning such debts made under section 9."

Amendment of section 13 of Act VII of 1934.

4. (1) For the present subsection 2 of section 13, the following shall be substituted :—

"(2) Every debt owed to a single creditor of which no such statement has been submitted to the Board in compliance with the provisions of subsection (1) shall be deemed to be discharged for all purposes and all occasions against such creditor; and every debt owed to two or more creditors jointly of which such a statement or statements signed by all such creditors has or have not been so submitted, shall be deemed to be so discharged against all such creditors whether or not each indivi-

4. In section 7 of the said Act,—

Amendment of section 7 of Act VII of 1934.

(a) in subsection (1),—

(i) *after the word 'includes' the words "all usufructuary mortgages and"* shall be inserted ;

(ii) for the words "or the law relating to companies for the time being in force," the following shall be substituted, namely :—

"*prior to the first day of April 1937, or any bank included in the Second Schedule to the Reserve Bank of India Act, 1934,* other than debts transferred to such societies, banks or banking companies during the pendency of *an application under section 9 in which such debts could be taken into consideration for the purposes of this Act, or debts transferred to such societies, banks or banking companies on or after the 2nd day of September, 1938, if in the opinion of the board such transfer was effected with a view to avoid the operation of this Act;*"

(b) *in subsection 2, in sub-clause (ii)—*

(i) *after the word "agriculture" the word "or" shall be added;*

(ii) *after the words "agriculture or" the following sub-clause shall be inserted, namely :—*

"*(c) whose total assets do not exceed five thousand rupees;*"

(iii) *in explanation (i), after the word "Naval" the words "or Air" shall be inserted.*

5. *In section 13 of the said Act,—*

Amendment of section 13 of Act VII of 1934.

(a) *in subsection (1), in the proviso—*

(i) *after the word "direction" the words, brackets and figures "or to produce the documents required under subsection (1) of section 14" shall be inserted;*

(ii) *after the word "him" the words "or for the production of such documents" shall be added;*

(b) for subsection 2, the following subsections shall be substituted, namely :—

"(2) Every debt owed to a single creditor of which no such statement has been submitted

dual creditor has submitted the required statement :

Provided that no such debt shall be deemed to be discharged against any creditors whose names have not been included in the application made under section 9."

(2) After subsection (2) the following new subsection shall be added :—

"(3) If the creditor or any of the joint creditors fails without sufficient cause to be present at any of the hearings fixed by the Board, or fails to produce full particulars and documents as required under subsection (1) of section 14, the debt due to him or to the joint creditors shall be deemed for all purposes and all occasions to have been fully discharged : Provided that if any creditor proves to the satisfaction of the Board, or, if no board is vested with jurisdiction by the Provincial Government, to the satisfaction of a civil court, that the notice was not served on him and that he had no knowledge of its publication or that he was unavoidably absent at any of the hearings fixed by the board, the board or court may revive the debt."

5. After section 15 the following new section shall be inserted :—

Insertion of new section 15-A in Act VII of 1934.

"15-A. If a creditor or debtor, as the case may be, challenges the genuineness of any claim included in an application, the Board shall adjudicate upon the issue. The decision of the Board under this section shall be final, and shall not be open to dispute in a civil court."

to the board in compliance with the provisions of subsection (1) shall be deemed to be *duly* discharged for all purposes and all occasions against such creditor ; and every debt owed to two or more creditors jointly, of which such a statement or statements signed by all such creditors *or their recognised agents* has or have not been so submitted, shall be deemed to be so discharged against such creditors *as have failed to submit the said statement or statements, but only to the extent of their respective shares in the said debt :*

Provided that no such debts shall be deemed to be discharged against any creditors whose names have not been included in the application made under section 9.

(3) If the creditor or any of the joint creditors fails without sufficient cause to be present *in person or by his recongised agent or legal practitioner in accordance with the provisions of section 24* at any of the hearings fixed by the board, or fails to produce full particulars and documents as required under subsection (1) of section 14, the debt due to him or to the joint creditors, *as the case may be,* shall be deemed for all purposes and all occasions to have been fully discharged.

(*4*) If any creditor proves to the satisfaction of the board, or, if no board is vested with jurisdiction by the Provincial Government, to the satisfaction of a civil court, that the notice was not served on him and that he had no knowledge of its publication or that he was unavoidably absent at any of the hearings fixed by the board, the board or *the* court, *as the case may be,* may revive that debt."

6. After section 15 *of the said Act* the following section shall be inserted, namely :—

Insertion of new section 15-A in Act VII of 1934.

"15-A. (1) If a creditor or debtor, as the case may be, challenges the genuineness *or enforceability* of any claim included in an application, the board shall adjudicate upon the issue.

(2) *Any person aggrieved by a decision of the board under subsection (1) may*

6. (*1*) The proviso to subsection (1) of section 20 shall be deleted.

Amendment of section 20 of Act VII of 1934.

(*2*) In subsection (2), the words " or takes out execution proceedings " shall be inserted between the word "sues" and the word "in" and the words " or proceedings " shall be inserted between the word "suit" and the word "or",

(*3*) In subsection (3), the words "or takes out execution proceedings" shall be inserted between the word "sues" and the word "for"; and the words "or in a suit for which such execution proceedings are taken out" shall be inserted between the word " suit " and the word "notwithstanding".

7. (*1*) In clause (*a*) of section 21 the words " or appeal or application for revision " shall be added after the word " suit " in the first line.

Amendment of section 21 of Act VII of 1934.

appeal therefrom to the Collector or such other officer, not below the rank of a Subordinate Judge of the first class or an Assistant Collector of the first grade, as the Provincial Government may appoint in this behalf.

(3) An order passed under subsection (2) shall be final and shall not be called into question by any court.

(4) Notwithstanding anything hereinbefore contained, no appeal or application for revision shall lie against a decision of the board under subsection (1) unless the aggregate value of the items in regard to which the appeal is preferred exceeds five hundred rupees."

7. *To section 17 of the said Act, the following subsection shall be added, namely :—*

Amendment of section 17 of Act VII of 1934.

" (3) Notwithstanding anything contained in the Indian Registration Act, 1908, or in the rules made thereunder an agreement made under subsection (1) shall not be liable to registration."

8. *In section 20 of the said Act—*

Amendment of section 20 of Act VII of 1934.

(*a*) in sub-section (1), the proviso shall be *omitted* ;

(b) in sub-section (2)—

(i) after the word " sues " the words " or takes out execution proceedings " shall be inserted ;

(ii) after the word " suit," the words " or proceedings " shall be inserted ;

(iii) for the word " six " the word " four " shall be substituted ;

(c) after subsection (3), the following subsection shall be added, namely :—

"(4) Where after the date of an agreement made in accordance with section 17 or of certification any unsecured creditor applies for the execution of a decree in respect of which a certificate has been granted under subsection (1), the said decree notwithstanding anything contained in the Code of Civil Procedure, 1908, shall not be executed until six months after the expiry of the period fixed in the agreement authenticated under subsection (1) of section 17."

9. *In section 21 of the said Act—*

Amendment of section 21 of Act VII of 1934.

(*a*) *after the figures " 21 " the words " Save as otherwise provided in this Act" shall be inserted ;*

(2) The words "subsection (2) of" occurring between "under" and "section 13" in sub-clause (iii) of clause (a) shall be deleted.

8. (1) After the figure "25" at the beginning of section 25, the figure and brackets "(1)" shall be inserted.

Amendment of section 25 of Act VII of 1934.

(2) The following shall be added as subsection (2) :—

"(2) When any execution proceeding pending before a civil court is suspended under subsection (1), and any animal has been attached and made over to a suparddar in connection with such proceedings, the animal shall be returned to the judgment-debtor and the attachment shall cease to have effect for such time as the proceeding remains suspended; but the judgment-debtor shall not be competent to sell or in any way part with the ownership of any animal so attached during the suspension of such proceeding."

9. For sub-section (2) of section 30, the following subsection shall be substituted :—

Amendment of section 30 of Act VII of 1934.

"(2) In any suit brought after the fifteenth day of October, 1939, against a debtor as defined in section 7

(b) *in clause (a)—*

(i) *after the word* "suit" *the words* "or appeal or application for revision" *shall be inserted;*

(ii) *in sub-clause (iii), for the words "subsection (2) of section 13" the words "the provisions of this Act" shall be substituted;*

(c) *after clause (b) the following clause shall be added, namely :—*

"(c) *any suit for a declaration, or any suit or application for injunction, affecting any proceedings under this Act before a board."*

10. *In section 22 of the said Act, after the figures "22" the following words shall be inserted, namely :—*

Amendment of section 22 of Act VII of 1934.

"*Save as otherwise expressly provided in this Act.*"

11. *In section 24 of the said Act—*

Amendment of section 24 of Act VII of 1934.

(a) *the words "with the permission of the board" shall be omitted;*

(b) *after the words "writing or" the words "with the permission of the board" shall be inserted.*

12. *Section 25 of the said Act shall be re-numbered as subsection (1) of section 25, and to the section so re-numbered, the following subsection shall be added, namely :—*

Amendment of section 25 of Act VII of 1934.

"(2) When any execution proceeding pending before a civil court is suspended under subsection (1), and any animal has been attached and made over to suparddar in connection with such proceeding, *the judgment-debtor shall be entitled to the return of such animal but shall not be competant* to sell or in any way part with the ownership of any animal so attached during the suspension of such proceeding; *and if the judgment-debtor has been committed to a civil prison in connection with such proceedings he shall be released forthwith.*"

13. *In section 28 of the said Act, in sub-section (1), after clause (e), the following clause shall be inserted, namely :—*

Amendment of section 28 of Act VII of 1934.

"(ee) *prescribing the particulars of debts under subsection (1) of section 14.*"

14. In section 30 of the said Act, for sub-section (2), the following subsections shall be substituted, *namely* :—

Amendment of section 30 of Act VII of 1934.

"(2) No court shall pass a decree *or give effect to an award in respect of a debt as defined in section 7* for a

for the recovery of a loan, no court shall pass a decree for a larger sum than twice the amount of the sum actually advanced."

10. (1) After the figure "35", at the beginning of section 35, the figure and brackets "(1)" shall be inserted.

Amendment of section 35 of Act VII of 1934.

(2) In the fourth line of sub-section (1) of section 35 as re-numbered, between the words "not" and "let" the words "proved by the decree-holder to have been" shall be inserted.

(3) The following shall be added as sub-section (2), —

"(2) In section 60 of the Code of Civil Procedure after sub-clause (c) the following sub-clause shall be deemed to be inserted :—

"(cc) Milch animals, whether in milk or in calf, carts, and open spaces or enclosures belonging to an agriculturist and used in case of need for tying cattle, parking carts, or stacking fodder or manure.",

(4) The following shall be added as sub-section (3) :—

"(3) The following sub-section shall be deemed to be inserted after sub-section (2) of section 60 of the Code of Civil Procedure :—

(3) (a) For the purposes of this section the word "agriculturist" shall include every person who depends for his livelihood mainly on income from land whether as owner, tenant, partner or agricultural labourer.

(b) Every member of a tribe notified as agricultural under the Punjab Alienation of Land Act, 1900,

larger sum than twice the amount of the sum *found by the court to have been* actually advanced, *less any amount already received by a creditor in excess of the amount due to him under clause (e) of sub-section (2) of section 3 of the Usurious Loans Act, 1918.*

(3) Where in any proceeding concluded on or after the 15th day of October, 1939, any decree has been passed against a debtor in respect of a debt as defined in section 7, which is not in confirmity with subsection (2), such decree shall be voidable at the option of the debtor on whose application, made within six months from the commencement of this Act, the court may set aside the decree, reopen the transaction and pass such order as may bring the subsequent decree into conformity with the provisions of this section.

(4) Nothing in this section shall be deemed to entitle any person to claim a refund of any sum already paid except by adjustment under subsection (2).

15. *For section 35 of the said Act the following section shall be substituted, namely :—*

Amendment of section 35 of Act VII of 1934.

"35. In section 60 of the Code of Civil Procedure, 1908—

Amendment of section 60 of the Code of Civil Procedure, 1908.

(a) in sub-section (1), —

(i) in clause (c), for the words "occupied by him" the following words shall be deemed to be substituted, namely :—

"not proved by the decree-holder to have been *let out on rent or lent to persons other than his father, mother, wife, son, daughter, daughter-in-law, brother, sister or other dependants or left vacant for a period of a year or more ;*"

(ii) *after clause (c) the following clauses* shall be deemed to be inserted, namely :—

"(cc) Milch animals, whether in milk or in calf, carts, and open spaces or enclosures belonging to an agriculturist and *required for use* in case of need for tying cattle, parking carts, or stacking fodder or manure ;

(ccc) one main residential house and other buildings attached to it (with the material and the sites there of and the land immediately appurtenant thereto and necessary for their enjoyment)

and every member of a scheduled caste shall be presumed to be an agriculturist until the contrary is proved.

(c) When an application for attachment of any property belonging to an agriculturist is received, the court shall determine whether any of the property sought to be attached falls under any of the exemptions provided by this section."

11. In section 37 for the words "may at its discretion disallow the whole or any part of the sum claimed by the plaintiff" the following shall be substituted :—

Amendment of section 37 of Act VII of 1934.

"shall disallow the whole claim with costs."

12. After section 37, the following new section shall be inserted :—

Insertion of new section 38 in Act VII of 1934.

"38. (1) If any party to a suit for the recovery of a loan uses in such suit any document in which he is aware that there is any statement or entry relating to such loan which is false in any material particular he shall on conviction be punished with imprisonment of either description which may extend to three months or with a fine not exceeding one thousand rupees or with both.

belonging to a judgment-debtor other than an agriculturist and occupied by him : Provided that the protection afforded by this subsection shall not extend to property which has been mortgaged" ;

(b) after subsection (2) the following subsections shall be deemed to be inserted, namely :—

(3) For the purposes of this section the word "agriculturist" shall include every person *whether as owner, tenant, partner or agricultural labourer* who depends for his livelihood mainly on income from *agricultural* land *as defined in the Alienation of Land Act, 1900.*

(4) Every member of a tribe notified as agricultural under the Punjab Alienation of Land Act, 1900, and every member of a scheduled caste shall be presumed to be an agriculturist until the contrary is proved.

(5) No order for attachment shall be made unless the court is satisfied that the property sought to be attached is not exempt from attachment or sale."

16. In section 37 *of the said Act*—

Amendment of section 37 of Act VII of 1934.

(a) after the word "made" the words "by the creditor or at his instance" shall be inserted ;

(b) for the words "may at its discretion disallow the whole or any part of the sum claimed by the plaintiff" the following shall be substituted, namely :—

"shall disallow the whole claim with costs, *unless the creditor satisfies the court that the wrong entry was accidental or was the result of a* bona fide *mistake."*

17. After section 37 *of the said Act,* the following section shall be *added, namely :—*

Insertion of new section 38 in Act VII of 1934.

"38. (1) If any party to a suit for the recovery of a loan *dishonestly* uses in such suit any document in which he is aware that there is any statement or entry relating to such loan which is false in any material particulars he shall on conviction be punished with imprisonment of either description which may extend to three months or with a fine not exceeding one thousand rupees or with both.

Penalty for use of documents containing false entries.

(2) If the Court is satisfied after such preliminary enquiry, if any, as it thinks necessary that there is ground for enquiring into an offence under subsection (1), the court may record a finding to that effect, and prefer a complaint of the offence in writing to a magistrate of the first class having jurisdiction, and such magistrate shall deal with such complaint in the manner laid down in the Code of Criminal Procedure, 1898."

(2) If the court is satisfied, after such preliminary enquiry, if any, as it thinks necessary that there is ground for enquiring into an offence under subsection (1), the court may record a finding to that effect, and prefer a complaint of the offence in writing to a magistrate of the first class having jurisdiction, and such magistrate shall deal with such complaint in the manner laid down in the Code of Criminal Procedure, 1898."

A. N. BHANDARI,
Deputy Secretary to Government, Punjab,
Legislative Department

LAHORE :
The 8th February, 1940.

ABNASHA SINGH,
Secretary,
Punjab Legislative Assembly.

3286 CS—695—14-2-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

PART V.

LAHORE, FRIDAY, APRIL 5, 1940.

PUNJAB LEGISLATIVE ASSEMBLY.

NOTIFICATION.

The 27th March, 1940.

No. 27.—The following members form the Committee on Public Accounts constituted under rule 139 of the Punjab Legislative Assembly Rules, for the year 1940-41:—

Ex-officio member.

1. The Hon'ble the Finance Minister.

Elected members.

2. Mian Abdul Rab.
3. Malik Barkat Ali.
4. Diwan Chaman Lall.
5. Khan Bahadur Nawab Chaudhri Fazl Ali, O.B.E.
6. Sardar Bahadur Sardar Gurbachan Singh.
7. Chaudhri Muhammad Yasin Khan.
8. Sardar Sahib Sardar Santokh Singh.
9. Chaudhri Suraj Mal.

ABNASHA SINGH,

Secretary, Punjab Legislative Assembly.

The 1st April, 1940.

No. 28.—The following Report of the Select Committee on the Punjab Thal (Increase in Value) Bill, as presented to the Punjab Legislative Assembly on the 1st April, 1940, is published under Rule 95 (1) of the Punjab Legislative Assembly Rules.

ABNASHA SINGH,

Secretary, Punjab Legislative Assembly.

Report of the Select Committee on the Punjab Thal (Increase in Value) Bill.

THE meeting of the Select Committee was held in the New Assembly Buildings on the 10th February, 1940. The following members were present: -

1. The Hon'ble Minister of Revenue—(*Chairman*).
2. The Hon'ble the Premier.
3. Syed MUHAMMAD WILAYAT HUSAIN SHAH Jelani.
4. Khan Sahib Syed BADR MOHY-UD DIN Qadri.
5. Chaudhri SURAJ MAL.
6. Khan Bahadur Captain Malik MUZAFFAR KHAN.
7. Khan Bahadur Mian MUSHTAQ AHMAD Gurmani.
8. Mian MUHAMMAD IFTIKHAR-UD-DIN.
9. Sardar Sahib Sardar SANTOKH SINGH.
10. Raja GHAZANFAR ALI KHAN.
11. Sardar DASAUNDHA SINGH (Nominee of the Hon'ble Speaker).
12. Raja MUHAMMAD SARFRAZ KHAN.
13. Mian MUHAMMAD NURULLAH.

Mr E. O Cox, Chief Engineer, Mr. B. R. Tandan, Secretary to the Financial Commissioners, and Mr. R. B. Beckett, Secretary, Legislative Department, also attended.

2. A proposal to attain the objects of the Bill by taking land instead of money was considered and negatived by nine votes to three.

3. A proposal that the rates of the tax should be embodied in the Bill itself and not left to the rule making power of Government was considered and negatived by nine votes to two.

4. A proposal that provision should be made in the Bill itself exempting individual holdings to twenty-five acres or less was considered and negatived by nine votes to four.

5. The Committee decided to recommend the changes in the Bill which are given hereunder.

6. In sub-clause (*a*) of clause 2, " Provincial " should be substituted for " Punjab ".

7. Sub-clause (*d*) of clause 2 should be omitted and the word " and added after sub-clause (*c*).

8. Sub-clause (*e*) of clause 2 should be re-lettered as sub-clause (*d*), and for the words " in the Thal area " the following words should be substituted, namely :—

" from the Head Works near Kalabagh on the Indus ".

9. In sub-clause (1) of clause 3 the words " within the Thal area " should be omitted.

10. In sub-clause (3) of clause 4 the word " occupancy " should be inserted between the words " the " and " tenants ".

11. Sub-clause (2) of clause 5 should be omitted and sub-clauses (3) and (4) should be re-numbered as sub-clauses (2) and (3), respectively.

12. At the end of sub-clause (1) of clause 7 a colon should be substituted for the full-stop and the following proviso should be added, namely :—

"Provided that in every case Government shall permit the tax to be paid in six monthly instalments not exceeding one rupee on each acre of the land on which the tax is payable".

13. At the end of clause 8 the following words should be added, namely :—

"on grounds relating either to the character of the soil, the size of the holding or the purposes for which it is being used".

14. In the first line of clause 9 the word "also" should be omitted.

15. At the end of clause 10, a comma should be substituted for the full-stop and the following words added, namely :—

"and for gradation of the tax with reference to the character of the soil or the size of the holding".

16. The alterations made by the Select Committee are not, in their opinion, so material as to require republication of the Bill. The Bill was originally published in an *Extraordinary* issue of the *Punjab Government Gazette*, dated the 25th January, 1940.

17. The Bill as introduced and as amended by the Select Committee is attached as an appendix to the Report of the Select Committee.

SUNDAR SINGH MAJITHIA.
SIKANDER HYAT-KHAN.
BADR MOHY-UD-DIN QADRI.
MUZAFFAR KHAN.
DASAUNDHA SINGH,
GHAZANFAR ALI.
MUSHTAQ AHMAD GURMANI.
SURAJ MAL.
MOHAMMAD SARFRAZ KHAN.

* SANTOKH SINGH.
* S. M. WILAYAT HUSAIN.
* M. NURULLAH.
* M. IFTIKHAR-UD-DIN.
} Subject to minute of Dissent :—Appended.

N.-B.—The Advocate-General and Lieutenant Bhai Fateh Jang Singh were not present at the meeting of the Committee and their signatures are not, therefore, appended.

MINUTES OF DISSENT.

I.

1. I am of the opinion that no tax be charged from those holding less than 25 acres or for administrative reasons 28 acres, i.e., a square of land.

2. That those are unable to pay in cash may have the choice of surrendering land equal in value to the amount due.

3. Since the passing of the resolution by the Punjab Legislative Council in 1936, many persons have bought land with a view to make profit. They should be charged double the tax on such lands.

M. NURULLAH.

S. M. WILAYAT HUSSAIN JEELANI.

II.

We are in general agreement with the imposition of levy on holdings covered by this project, but consider the maximum charge of Rs. 30 per acre to be rather small in view of the history of this case.

To understand the full significance of this measure, we have to go back to the Sindsagar Doab Colonization Act, 1902, under which all this land was to be surrendered to the Government, with a stipulation that on the construction of the canal only ¼th of it was to be restored to the owners and ¾th was to be retained by the Government.

This was followed 27 years later by the Sindsagar Doab Colonization Repealing Act, 1929. The Hon'ble Mian Fazl-i-Husain speaking on behalf of the Government in the then Punjab Council said that the Government might have decided reasonably, that it was in the interests of the province as a whole not to allow the Act of 190_ to be repealed.

One has only to refer to the speach of the late Mian Sahib to find, under what circumstances was this repealing Bill not opposed by the then Government at the time. Mian Sahib had made it further clear, that if at any future time, 15 y ars hence or more, it were found that some water was available for the Sindsagar Doab Canal, and the usual rates prevailing would not permit Government to take up that scheme, such steps would be adopted as would make that scheme a practical scheme.

It was in this belief and the fact that this project was of a doubtful success, that the Act of 1902 was allowed to be repealed in 1929.

There can, therefore, be no two opinions, with regard to the imposition of this levy.

Our differences with the majority report are that we want the levy to be fixed on a graduated scale and the rates to be specified and embodied in the Act it self.

We want to exempt small individual holdings of 25 acres and less' from the imposition of this levy but the majority would leave all this to the sweet will of the Government, and give it a *carte blanche*, to fix any graded or even a uniform charge, as the Government may in its wisdom think fit to fix, under their rule-making power.

This is a procedure, we cannot subscribe to. We suggest the imposition of the following levy:—

Holdings of 25 acres and less	.. No levy whatscever.
Holdings of more than 25 acres and not more than 50 acres at a rate of ..	.. Rs. 10 per acre.
Holdings of 50 acres and not more than 100 acres at a rate of	.. Rs. 15 per acre.
Holdings of 100 acres and not more than 250 acres at a rate of	... Rs. 25 per acre.
Holdings of 250 acres and not more than 500 acres at a rate of	... Rs. 30 per acre.
Holdings of more than 500 acres and not more than 1,000 acres at a rate of ...	... Rs. 50 per acre.
Above 1,000 acres at a rate of ...	... Rs. 60 per acre.

On all speculative purchases of land made in that area after the 27th February, 1936, on which date resolution No. 2 was passed by the then Punjab Legislative Council at the rate of Rs. 100 per acre.

Our object, a very laudable object if we may say so, is to exempt the poor and tax the rich, and this gradation as outlined above will meet that end.

From what we have been able to gather, there are very large individual holdings of land, in the area to be benefited by this Lesser Thal Project, in the hands of those who are well able to pay this levy and for whose benefit this scheme of a rather doubtful nature is being advanced.

M. IFTIKHAR-UD-DIN.
SANTOKH SINGH.

ANNEXURE TO THE REPORT.

The Punjab Thal (Increase in the value) Bill.

(Bill as introduced in the Assembly on the 30th January, 1940.)

A Bill to provide for the levy of a tax on lands the value of which will be enhanced by irrigation from the Thal canal.

Preamble.

WHEREAS it is expedient to provide for the levy of a tax on lands which have already risen or are likely to rise in value as the result of the introduction of irrigation in the Thal area: it is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Punjab Thal (Increase in Value) Act, 19 .

(*2*) It shall come into force on such date as the Provincial Government may by notification appoint.

Definitions.

2. In this Act unless there be anything repugnant in the subject or context—

(*a*) "Government" means the Punjab Government;

(*b*) "Prescribed" means prescribed by rules made by Government under this Act;

(*c*) "Tax" means the tax imposed by this Act;

(*d*) "Thal area" means and includes territory comprised in the districts of Shahpur, Mianwali and Muzaffargarh on the date when this Act comes into force; and

(*e*) "Thal Canal" means and includes all canals, channels, reservoirs constructed, maintained or controlled by Government for the supply or storage of water in the Thal area.

Imposition of tax.

3. (*1*) Except as hereinafter provided a tax shall be levied on all such lands within the Thal area as may from time to time be notified by Government as being capable, or about to become capable, of receiving irrigation from the Thal canal.

(*2*) The tax shall be levied at such rate or rates, not exceeding thirty rupees on each acre, as may be prescribed by Government.

(Bill as amended by the Select Committee.)

[The amendments are shown in *italics.*]

An Act to provide for the levy of a tax on lands the value of which will be enhanced by irrigation from the Thal canal.

Preamble.

WHEREAS it is expedient to provide for the levy of a tax on lands which have already risen or are likely to rise in value as the result of the introduction of irrigation in the Thal area: it is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Punjab Thal (Increase in Value) Act, 19 .

(*2*) It shall come into force on such date as the Provincial Government may by notification appoint.

Definitions.

2. In this Act unless there be anything repugnant in the subject or context—

(*a*) "Government" means the *Provincial* Government;

(*b*) "Prescribed" means prescribed by rules made by Government under this Act;

(*c*) "Tax" means the tax imposed by this Act; *and*

(*d*) "Thal Canal" means and includes all canals, channels, reservoirs constructed, maintained or controlled by Government for the supply or storage of water *from the Head Works near Kalabagh on the Indus.*

Imposition of tax.

3. (*1*) Except as hereinafter provided a tax shall be levied on all such lands as may from time to time be notified by Government as being capable, or about to become capable, of receiving irrigation from the Thal canal.

(*2*) The tax shall be levied at such rate or rates, not exceeding thirty rupees on each acre, as may be prescribed by Government.

Persons by whom tax is to be paid.

4. (*1*) Except as provided hereunder, the tax shall be paid by the owners of the land.

(*2*) When the land is mortgaged with possession the tax shall be paid by the mortgagee.

(*3*) When the land is held by an occupancy tenant, or when there are superior and inferior owners of the same land, the tax shall be paid by the owners or the tenants in such shares as may be proportionate to the value of their respective interest in the land.

(*4*) The tax shall not be levied on any land owned by the Crown.

Preparation of the statement of demand.

5. (*1*) After such enquiry, if any, as may be prescribed with regard to the classification of land or the proper distribution of the tax, the Collector shall prepare a statement of demand, containing full particulars of the amount which each person having rights in the land is liable to pay.

(*2*) The liability of persons holding joint or different rights in the same land shall be joint and several but persons other than owners or tenants of the land shall not incur any joint responsibility for payment of the tax merely because they are owners of other land situated in the same estate.

(*3*) In distributing the tax between different owners or between owners and tenants of the same land due regard shall be had to the prevailing local practice in respect of the division of produce or capital values between such persons in respect of that land.

(*4*) The statement of demand prepared under sub-section (*1*) shall be published in such manner as may be prescribed.

Recovery of arrears.

6. (*1*) After the expiry of such period as may be prescribed for the receipt of objections, a statement of account shall be prepared in respect of each person from whom the tax is due and shall be served upon him in such manner as may be prescribed.

(*2*) A statement of account certified by an officer exercising the powers of a revenue officer under the Punjab Land Revenue Act, 1887, shall be conclusive proof of the existence of an arrear of the tax, of its amount and of the person who is the defaulter; and any such arrear shall be recoverable as if it were an arrear of land revenue in the manner provided by or under the said Act.

Instalments.

7. (*1*) The tax shall be payable on demand, but Government may permit the payment of the tax by instalments, payable in such

Persons by whom tax is to be paid.

4. (*1*) Except as provided hereunder, the tax shall be paid by the owners of the land.

(*2*) When the land is mortgaged with possession the tax shall be paid by the mortgagee.

(*3*) When the land is held by an occupancy tenant, or when there are superior and inferior owners of the same land, the tax shall be paid by the owners or the *occupancy* tenants in such shares as may be proportionate to the value of their respective interest in the land.

(*4*) The tax shall not be levied on any land owned by the Crown.

Preparation of the statement of demand.

5. (*1*) After such enquiry, if any, as may be prescribed with regard to the classification of land or the proper distribution of the tax, the Collector shall prepare a statement of demand, containing full particulars of the amount which each person having rights in the land is liable to pay.

(*2*) In distributing the tax between different owners or between owners and tenants of the same land due regard shall be had to the prevailing local practice in respect of the division of produce or capital values between such persons in respect of that land.

(*3*) The statement of demand prepared under subsection (*1*) shall be published in such manner as may be prescribed.

Recovery of arrears.

6. (*1*) After the expiry of such period as may be prescribed for the receipt of objections, a statement of account shall be prepared in respect of each person from whom the tax is due and shall be served upon him in such manner as may be prescribed.

(*2*) A statement of account certified by an officer exercising the powers of a revenue officer under the Punjab Land Revenue Act, 1887, shall be conclusive proof of the existence of an arrear of the tax, of its amount and of the person who is the defaulter; and any such arrear shall be recoverable as if it were an arrear of land revenue in the manner provided by or under the said Act.

Instalments.

7. (*1*) The tax shall be payable on demand, but Government may permit the payment of the tax by instalments, payable in such

proportions and at such times as may be prescribed.

(2) When the tax is payable by instalments, interest on delayed payments may be levied at such rates as may be prescribed and such interest shall be deemed to be part of the tax.

(3) When once the tax on any land has fallen due, any unpaid portion of the tax shall be recoverable from the successor in interest of the person from whom the tax was due.

Exemptions.

8. Nothing in this Act applies to any land which is included in a village site on the date when the Act comes into force and Government may by notification exempt any particular site or class of sites from the operation of this Act.

Power to withhold irrigation.

9. Government may also withhold irrigation from any land on which the full amount of the tax has not been duly paid, in which case it may remit the tax in whole or in part and may refund any sums received unless, in the opinion of Government, the land is so situated that the value has risen in consequence of the proposal to introduce irrigation into that area, in spite of the fact that irrigation is to be withheld.

Rule-making power.

10. Government may make rules to carry out all or any of the purposes of this Act including rules to modify the procedure for assessment, collection and enforcement of payment under the Punjab Land Revenue Act, 1887, for the purpose of adapting it to the requirements of this Act.

proportions and at such times as may be prescribed :

Provided that in every case Government shall permit the tax to be paid in six-monthly instalments not exceeding one rupee on each acre of the land on which the tax is payable.

(2) When the tax is payable by instalments, interest on delayed payments may be levied at such rates as may be prescribed and such interest shall be deemed to be part of the tax.

(3) When once the tax on any land has fallen due, any unpaid portion of the tax shall be recoverable from the successor in interest of the person from whom the tax was due.

Exemptions.

8. Nothing in this Act applies to any land which is included in a village site on the date when the Act comes into force and Government may by notification exempt any particular site or class of sites from the operation of this Act *on grounds relating either to the character of the soil, the size of the holding or the purposes for which it is being used.*

Power to withhold irrigation.

9. Government may withhold irrigation from any land on which the full amount of the tax has not been duly paid, in which case it may remit the tax in whole or in part and may refund any sums received unless, in the opinion of Government, the land is so situated that the value has risen in consequence of the proposal to introduce irrigation into that area, in spite of the fact that irrigation is to be withheld.

Rule-making power.

10. Government may make rules to carry out all or any of the purposes of this Act including rules to modify the procedure for assessment, collection and enforcement of payment under the Punjab Land Revenue Act, 1887, for the purpose of adapting it to the requirements of this Act, *and for gradation of the tax with reference to the character of the soil or the size of the holding.*

R. B. BECKETT,

Secretary, Legislative Department.

LAHORE :

The 29th February, 1940.

ABNASHA SINGH,
Secretary,
Punjab Legislative Assembly.

3705 CS—689—4-4-40—SGPP Lahore.

Registered No. L. 861

The Government Gazette, Punjab.

Published by Authority.

PART V.

LAHORE, FRIDAY, NOVEMBER 8, 1940.

PUNJAB LEGISLATIVE ASSEMBLY.

NOTIFICATION.

The 3rd November, 1940.

No. 33.—His Excellency the Governor of the Punjab, in exercise of the powers vested in him under subsection (2) of section 62 of the Government of India Act, 1935, has been pleased to summon the Punjab Legislative Assembly to meet at the Assembly Chamber, Lahore, at 10 A. M. on Monday, the 18th November, 1940.

ABNASHA SINGH,

Secretary, Punjab Legislative Assembly.

GGP

1187 CS—700—7-11-40—SGPP Lahore.

Registered No. L. 864.

The Government Gazette, Punjab.

Published by Authority.

PART V.

LAHORE, FRIDAY, DECEMBER 13, 1940.

PUNJAB LEGISLATIVE ASSEMBLY.

NOTIFICATION.

The 7th December, 1940.

No. 36.—The Colonization of Government Lands (Punjab Amendment) Bill as introduced in the Punjab Legislative Assembly on the 5th December, 1940, is published under Rule 58 of the Punjab Legislative Assembly Rules.

ABNASHA SINGH,
Secretary, Punjab Legislative Assembly.

A

BILL

to amend the Colonization of Government Lands (Punjab) Act V of 1912.

Preamble.

WHEREAS it is expedient so to amend the Colonization of Government Lands (Punjab) Act, V of 1912, as to make it more equitable and just; it is hereby enacted as follows :—

Title, extent and commencement.

1. (a) It shall be called the Colonization of Government Lands Punjab (Amendment) Bill.

(b) It shall extend to all the Colonies of Government Lands in the Punjab.

(c) It shall come into force at once.

Amendment of section 24

2. At the end of Section 24 of the Colonization of Government Lands (Punjab) Act, the following proviso shall be added :—

"Provided further that, by reason of the conviction of an offence, a tenant shall not be deemed to have committed a breach of the conditions of his tenancy unless the offence of which he has been convicted is punishable with transportation for life."

STATEMENT OF OBJECTS AND REASONS.

By experience it has been noticed that the present system is very defective and inequitable. A tenant, who spends all his fortune on the improvement of his grant, quite often has to wash his hands off from it owing to enmity with his unscrupulous neighbours who are clever enough to concoct cases against him. Poor grantee, in order to be able to save the grant from confiscation, has to undergo a great deal of expense. This also leads to corruption. My object, therefore, is to exempt the tenant from such confiscation, unless he is guilty of serious crime.

The 7th December, 1940.

No. 37.—The Punjab Suppression of Immoral Traffic (Amendment) Bill as introduced in the Punjab Legislative Assembly on the 5th December, 1940, is published under Rule 83 of the Punjab Legislative Assembly Rules.

ABNASHA SINGH,

Secretary, Punjab Legislative Assembly.

A

BILL

to amend the Punjab Suppression of Immoral Traffic Act, 1935.

Preamble.

WHEREAS it is expedient to amend the Punjab Suppression of Immoral Traffic Act, 1935, for the purposes hereinafter appearing, it is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the Punjab Suppression of Immoral Traffic Amendment Act, 1940.

(*2*) It shall extend to the whole of the Punjab.

(*3*) It shall come into force at once.

2. After section 4 of the Punjab Suppression of Immoral Traffic Act, 1935, the following shall be deemed to be inserted as section "4-A" of the said Act :—

"4-A. Whoever, within the Municipal limits of any town in the Punjab, loiters for the purposes of prostitution or importunes any person to the commission of sexual immorality shall be punishable with imprisonment which may extend to one month or with fine which may extend to two hundred rupees :

Provided no one shall be liable to such punishment if he loiters or importunes for the above said purposes within the precincts of recognised places of prostitution under section 152 of the Municipal Act, 1911."

STATEMENT OF OBJECTS AND REASONS.

The general disregard of the moral notions and the laxity in sexual matters has led to a great increase in the immoral traffic and prostitution. This is a disease which may consume the community and if not checked with a strong hand at an opportune time it may result in a national disaster.

The present Bill is intended to expose even those who commit or intend to commit sexual immorality at certain places, to the penalty of law ; thus making the law severer and the real protector to no less extent of the social morality of the public.

The 7th December, 1940.

No. 38.—The Sikh Gurdwaras (Amendment) Bill as introduced in the Punjab Legislative Assembly on the 5th December, 1940, is published under Rule 83 of the Punjab Legislative Assembly Rules.

ABNASHA SINGH,

Secretary, Punjab Legislative Assembly.

A

BILL

to amend the Sikh Gurdwaras Act, 1925.

Preamble.

WHEREAS it is expedient to further amend the Sikh Gurdwaras Act, 1925, to provide for the better management and control of funds of Sikh Gurdwaras, it is hereby enacted as follows :—

Title, Extent and Commencement.

1. (*a*) This Bill shall be called the Sikh Gurdwaras (Amendment) Act, 1939 ;

(*b*) It extends to the Punjab ;

(*c*) It shall come into force at once.

Definitions.

2. Unless there is anything repugnant to the context :—

(*i*) "The Central Board of Financial Control" shall mean the Board formed under the provisions of this Act.

(*ii*) "The Chief Khalsa Diwan" means the body registered under the Companies Act by the name of "The Chief Khalsa Diwan."

(*iii*) "The Shromani Gurdwara Parbandhak Committee" means the Central Board constituted and completed under the provisions of Sikh Gurdwaras Act of 1925.

(iv) "The Committees of Management" shall denote all the committees constituted under Sections 85 and 86 of the Sikh Gurdwaras Act of 1925.

3. For Section 106 in Chapter IX of the Sikh Gurdwaras Act of 1925, the following shall be substituted :—

Amendment of Section 106.

"106. (i) Subject to the provisions of this Bill, unless otherwise sanctioned by the Central Board of Financial Control, only the maximum, one half of the properties and income of a notified Sikh Gurdwara. shall be used for the maintenance or improvement of the Gurdwara for the maintenance of religious worship and performance and conduct of religious and charitable duties, ceremonies and observances connected therewith, for the payment of allowances and salaries of dependants, officers and servants thereof, and for the maintenance of *Langar*.

Object on which the funds of a Gurdwara may be spent.

(ii) after providing for the purposes specified in subsection (i) whatever remains as surplus sum, the Committee shall hand that over to the Central Board of Financial Control, for being spent on religious charitable and educational purposes to be decided by a majority of that Board."

Constitution of the Central Board of Control.

The Central Board of Financial Control shall consist of seven members to be appointed as hereinafter provided :—

(i) One member to be nominated by the Shiromani Gurdwara Parbandhak Committee ;

(ii) One member to be nominated by the Chief Khalsa Diwan ;

(iii) One member to be elected by the members of the Punjab Legislative Assembly from amongst its Sikh members ;

(iv) One member to be elected by the Presidents of the Committees of Management of Gurdwaras ;

(v) One member to be elected by the Presidents of the Siri Guru Singh Sabhas registered in the Punjab ;

(vi) One member to be elected by the nominees of the States in the Shiromani Gurdwara Parbandhak Committee, that is, Patiala, Nabha, Faridkot, Kapurthala, Jind and Kalsia ;

(vii) One Sikh member to be selected by the Punjab Government, who shall be a lawyer of at least seven years standing out of a panel of ten names to be submitted by the Shiromani Gurdwara Parbandhak Committee.

5. The Central Board of Financial Control shall be constituted after every five years.

6. The Punjab Government shall have powers to frame rules for the constitution and formation of and proper conduct of business by the Central Board of Control.

ANNEXURE.

STATEMENT OF OBJECTS AND REASONS.

WHEN the Sikh Gurdwaras Act was passed every Sikh hoped to see the community flourish. It was expected that properly worked, it would remove all evils complained of, and beneficiently utilized, the finances would open new channel for the unemployed providing them with food and clothing at least, but in actual experience most of our hopes have been frustrated. There are daily complaints that finances are not being properly utilized and the dissensions among the different sections of the community are becoming deeper over the way in which their moneys are spent. Innumerable instances have been brought to the notice of the Judicial Commission but that has not brought about the desired result. Out of many defects noticed in the Act one at least is very glaring. There is no provision in the Act to mobilize all finances left after the actual expenses required for maintenance of the Gurdwara and the performance of actual worship, and every Committee cannot think of any useful scheme for the betterment of the community on account of meagreness or inadequacy of its individual savings. There are always disputes arising in the Committees over the ways in which their surplus fund is to be utilized, and that is a great handicap in the smooth working of the Committees. It is intended in this Bill to create a Central Board of Financial Control representing different bodies and groups who can pull together for the benefit of the community.

An effort has been made to give representation to all the various schools of thought in the community, and it is hoped that it will meet the approval of the *Panth*. The nomination of one member by the Government cannot be reasonably objected, because under the present system also, the Commission, which is the sole judge in deciding the mode of expenditure of the surplus in question is appointed by the Government.

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PART V.

LAHORE, FRIDAY, DECEMBER 20, 1940.

PUNJAB LEGISLATIVE ASSEMBLY.

Corrigendum.

In Punjab Legislative Assembly notifications Nos. 36, 37 and 38 as published in Part V of the *Punjab Government Gazette*, dated the 13th December, 1940—

(1) *Page 51.*—At the end of Statement of Objects and Reasons appended to the Colonization of Government Lands (Punjab Amendment) Bill, the words "Tika Jagjit Singh Bedi, M.L.A., Member-in-Charge" shall be added.

(2) *Page 52.*—At the end of Statement of Objects and Reasons appended to the Punjab Suppression of Immoral Traffic (Amendment) Bill, the words "Muhammad Yusuf Khan, M.L.A., Member-in-Charge" shall be added.

(3) *Page 54.*—At the end of Statement of Objects and Reasons appended to the Sikh Gurdwaras (Amendment) Bill, the words "Tika Jagjit Singh Bedi, M.L.A., Member-in-Charge" shall be added.

ABNASHA SINGH,
Secretary, Punjab Legislative Assembly.

1472 CS—700—20-12-40—SGPP Lahore.